

## Tax And The Digital Economy Challenges And Propos

Taxing the Digital Economy Cambridge University Press

This report provides practical guidance to tax authorities on the design and implementation of a variety of solutions for digital platforms, including e-commerce marketplaces, in the effective and efficient collection of VAT/GST on the digital trade of goods, services and intangibles. In particular, it includes new measures to make digital platforms liable for the VAT/GST on sales made by online traders through these platforms, along with other measures including data sharing and enhanced co-operation between tax authorities and digital platforms.

This volume presents contributions that analyse the extraordinary impact of digital technology on business, services, and the production of value in many sectors of the economy. At the heart of this book is the fact that the entire digital economy is now worth almost 6% of global GDP, and it continues to grow at an unprecedented rate. The volume covers the general debate on taxation and the digital economy with the chapters by Russo, Makiyama and Boccia, before completing the analysis with discussion of three national case studies covering the U.S. (Pagano), U.K. (Leonardi) and Italy (Boccia and Leonardi). Contributors are leading experts in the fields of taxation and the digital economy and contextualise the key issues surrounding the digitalisation of the economy from an international perspective.

Digital commerce – the use of computer networks to facilitate transactions involving the production, distribution, sale, and delivery of goods and services – has grown from merely streamlining relations between consumer and business to a much more robust phenomenon embracing efficient business processes within a firm and between firms. Inevitably, the related taxation issues have grown as well. This latest edition of the preeminent text on the taxation of digital transactions revises, updates and expands the book's coverage. It includes a detailed and up-to-date analysis of income tax and VAT developments regarding digital commerce under the OECD and G20 Base Erosion and Profit Shifting (BEPS) reforms. It explores the implications of digital commerce for US state sales and use tax regimes resulting from the 2018 US Supreme Court decision in *Wayfair*. It discusses cross-border tax in the United States while continuing to focus on tax developments throughout the world. Analysing the practical tax consequences of digital commerce from a multijurisdictional perspective, and using examples to illustrate the application of different taxes to digital commerce transactions, the book offers in-depth treatment of such topics as the following: how tax rules governing cross-border digital commerce are increasingly applied to all cross-border activities; how tax rules and institutional processes have evolved to confront challenges posed by digital commerce; how an emerging 'tax war' is developing whereby different countries are unilaterally imposing new tax rules on cross-border digital commerce; how technology enhances tax and cross-border tax information exchanges; how technology reduces both compliance and enforcement costs; cross-border consumption tax issues raised by cloud computing; and different approaches to the legal design of VAT place of taxation rules. The authors offer insightful views on the likely development of new approaches to taxing cross-border digital commerce. This edition, while building on the analysis of the relationship between traditional tax laws and the Internet in the first edition and its predecessors, contains a more explicit and systematic consideration of digital commerce issues and the ongoing policy responses to them. Tax professionals and academics everywhere will welcome the important contribution it makes towards the design of cross-border tax rules that are both conceptually sound and practical in application. 'A tour de force ... much larger and richer than its predecessors ... a massive contribution to the growing literature on the taxation of e-commerce.' – Rita de la Feria, *British Tax Review* 'Provides important understandings for

ongoing policy discussions ... I would warmly recommend. ' – P. Rendahl, World Journal of VAT/GST Law

OECD/G20 Base Erosion and Profit Shifting Project Addressing the Tax Challenges of the Digital Economy, Action 1 - 2015 Final Report

Internet Taxation and E-Retailing Law in the Global Context

Global Economic Prospects, June 2021

Why Reform Is Needed and How It Could Be Designed

Taxing the Digital Economy

Data, Tools, and Research

Digitization promises to reshape fiscal policy by transforming how governments collect, process, share, and act on information. More and higher-quality information can improve not only policy design for tax and spending, but also systems for their management, including tax administration and compliance, delivery of public services, administration of social programs, public financial management, and more. Countries must chart their own paths to effectively balance the potential benefits against the risks and challenges, including institutional and capacity constraints, privacy concerns, and new avenues for fraud and evasion. Support for this book and the conference on which it is based was provided by the Bill and Melinda Gates Foundation “ Click Download on the top right corner for your free copy...”

The advent of the digital economy has had profound implications for taxation. Jurisdictions have been forced to adapt their tax systems as they become increasingly unsuited to the realities of modern commerce. While Singapore has largely followed international developments, particularly in the area of international taxation, it has often made innovative policy decisions in line with its national interests. The various policy decisions that Singapore has made on taxing the digital economy span both international and domestic taxation. In the area of domestic tax, the policies have been further divided by subject matter, such as e-commerce, digital tokens, automation, and electronic instruments. Other jurisdictions will face similar choices when considering how to adapt their domestic tax systems for the digital economy, and the tax policy decisions made by a small, highly open economy such as Singapore may provide insights for such jurisdictions.

This book is about the rise of digital labor. Companies like Uber and Amazon Mechanical Turk promise autonomy, choice, and flexibility. One of network culture's toughest critics, Trebor Scholz chronicles the work of workers in the "sharing economy," and the free labor on sites like Facebook, to take these myths apart. In this rich, accessible, and provocative book, Scholz exposes the uncaring reality of contingent digital work, which is thriving at the expense of employment and worker rights. The book is meant to inspire readers to join the growing number of worker-owned "platform cooperatives," rethink unions, and build a better future of work. A call to action, loud and clear, *Uberworked and Underpaid* shows that it is time to stop wage theft and "crowd fleecing," rethink wealth distribution, and address the urgent question of how digital labor should be regulated and how workers from Berlin, Barcelona, Seattle, and São Paulo can act in solidarity to defend their rights.

The ever-increasing digitalization of businesses has accelerated the need to address the many shortcomings and unresolved issues within the international corporate income tax system. In particular, the customer or “ user ” —through their online activities—is now considered by many as being a critical driving force behind the value of digital services. Furthermore, the rapid growth of digital service providers over the last decade has made them an increasingly popular target for special taxes—similar to wealth and solidarity taxes—which can also help mobilize much-needed revenues in the wake of a crisis. This paper argues that a plausible conceptual case can be made to tax the value generated by users under the corporate income tax. However, a number of issues need to be tackled

for user-based tax measures to become a reality, which include agreement among countries on whether user value justifies a reallocation of taxing rights, establishing the legal right to tax income derived from user value, as well as an appropriate metric for valuing user-generated data if it is ever to be used as a tax base. Furthermore, attempting to tax only certain types of business is ill-advised, especially as user data is now being exploited widely enough for it to be recognized as an input for almost all businesses. Several options present themselves for consideration—from a modified permanent establishment definition combined with taxation by formulary apportionment, to user-based royalty-type taxes—each with their own merits and misdemeanors.

Taxing Global Digital Commerce

Taxation History, Theory, Law and Administration

(Chinese version)

Digitalization and Taxation in Asia

Deconstruct to reconstruct

Measuring the Digital Economy

The rapid growth of electronic commerce, along with changes in information, computing, and communications, is having a profound effect on the United States economy. President Clinton recently directed the National Economic Council, in consultation with executive branch agencies, to analyze the economic implications of the Internet and electronic commerce domestically and internationally, and to consider new types of data collection and research that could be undertaken by public and private organizations. This book contains work presented at a conference held by executive branch agencies in May 1999 at the Department of Commerce. The goals of the conference were to assess current research on the digital economy, to engage the private sector in developing the research that informs investment and policy decisions, and to promote better understanding of the growth and socioeconomic implications of information technology and electronic commerce. Aspects of the digital economy addressed include macroeconomic assessment, organizational change, small business, access, market structure and competition, and employment and the workforce. In the 21st century, advancements in the digital world are bringing about rapid waves of change in organizational management. As such, it is increasingly imperative to discover ways for businesses to adapt to changes in the markets and seize various digital marketing opportunities. Improving Business Performance Through Innovation in the Digital Economy is an essential reference source for the latest research on the impact of digital computing. It investigates new economic and entrepreneurial approaches to enhancing community development. Featuring research on topics such as business ethics, mobile technology, and cyber security, this book is ideally designed for knowledge workers, business managers, executives, entrepreneurs, small and medium enterprise managers, academicians, researchers, students, and global leaders seeking coverage on the management of sustainable enterprises.

Time to discuss anti-BEPS measures around digitalization In the course of the BEPS Report on Action 1, it was concluded that there was no instantaneous need for specific rules to address base erosion and profit shifting (BEPS) made

possible by the digitalization of enterprises and new digital businesses. At the same time, it was acknowledged that general measures may not suffice with the assessment of results to begin in 2020. While awaiting possible fundamental reforms of the tax framework, it is time to discuss anti-BEPS measures bearing in mind the peculiar features of the digital economy such as increased mobility, no need for physical presence, and dematerialization. The Book focuses on five key areas of interest: International Tax Policy, Tax Treaty Law, Transfer Pricing, Indirect Taxation Issues, EU Law. "Taxation in a Global Digital Economy" analyses the issues and addresses the five key areas of interest from various viewpoints. Addressing base erosion and profit shifting (BEPS) is a key priority of governments. In 2013, OECD and G20 countries, working together on an equal footing, adopted a 15-point Action Plan to address BEPS. This publication is the final report for Action 1.

**Understanding the Digital Economy**

**Uberworked and Underpaid**

**Digital Revolutions in Public Finance**

**Markets, Taxation and Appropriate Economic Models**

**United Nations Handbook on Selected Issues in Protecting the Tax Base of Developing Countries**

**Direct Income Tax and the Digital Economy**

Value Added Tax (VAT; also known as Goods and Services Tax, under the acronym GST in a number of OECD countries) has become a major source of revenue for governments around the world. Some 165 countries operated a VAT at the time of the completion of the International VAT/GST Guidelines in 2016, more than twice as many as 25 years before. As VAT continued to spread across the world, international trade in goods and services has also expanded rapidly in an increasingly globalised economy. One consequence of these developments has been the greater interaction between VAT systems, along with growing risks of double taxation and unintended non-taxation in the absence of international VAT co-ordination. The International VAT/GST Guidelines now present a set of internationally agreed standards and recommended approaches to address the issues that arise from the uncoordinated application of national VAT systems in the context of international trade. They focus in particular on trade in services and intangibles, which poses increasingly important challenges for the design and operation of VAT systems worldwide. They notably include the recommended principles and mechanisms to address the challenges for the collection of VAT on cross-border sales of digital products that had been identified in the context of the OECD/G20 Project on Base and Erosion and Profit Shifting (the BEPS Project). These Guidelines were adopted as a Recommendation by the Council of the OECD in September 2016.

This article is the eleventh part in a series by this author about the OECD Work Program on the Digitalization of the Economy. A group of members from developing countries of the United Nations Committee of Experts on International Cooperation in Tax Matters presented on 5 August 2020 a proposal to tax digital services which differs significantly from the OECD proposal of Pillar 1. This article analyses the proposal.

Deconstruct to reconstruct seeks to use a modern benefit principle theory that will

allow tax authorities to tax companies in the digital economy, assuring they pay taxes in the countries in which they operate. The emergence of a new business models such as app stores, online advertising, cloud computing, participative network platforms, high-speed trading, and online payment services has reshaped the global economy and made it difficult for tax authorities to determine what and where to tax. Technologies in the new digital economy make it possible for companies to operate in countries without being physically present. While companies such as Netflix, Google, and AirBnB provide services and earn profits in different countries, tax loopholes and intricate tax planning enable them to pay little-to-no taxes in many of these countries. For example, Netflix earned more than US\$100 billion in Colombia in 2016, but it did not pay any direct or indirect taxes in the country. The absence of a specific tax or legal rule that targets digital companies has prevented Colombian tax authorities from taxing Netflix or any other company of the sort. Many tax authorities around the world have similar experiences.

After witnessing the agricultural revolution, the industrial revolution and the capitalistic revolution along with free trade and globalization, mankind is now witnessing the IT revolution that has the potential to fundamentally transform every aspect of modern life. It is characterized by the emergence of a new economic system i.e. the 'Digital Economy'. With the rapid growth of the digital sector, the terms of conducting businesses have witnessed an overhaul, thereby necessitating a similar renovation of tax and other regulations governing such businesses. This book addresses the concerns raised by modern business configurations in three parts: The book begins with a foreword from Philip Baker QC, Field Court Tax Chambers, UK.\* The first part provides a cursory glance at the number of traditional industries which have now joined the digital tide, along with an outlook of the history and trends of the internet. \* The second part of the booklet discusses the role collaborative commons and strategic disruptions have to play in the rise of multi-sided business models. It visualises a move from the monopolistic structure of the economy to a sharing economy, which holds the potential of bringing the marginal costs for businesses down to zero. \* The final part addresses the concerns raised by the application of the existing tax and transfer pricing rules to new and upcoming business models and suggests alternative approaches for ensuring fair and timely taxation of the digital sector. This part also highlights the global patchwork of inconsistent regulation existing in this sector and analyses the policy considerations behind such regulations, in order to predict the legislative future of the digital economy.

Patents as an Incentive for Innovation

Taxing the Digital Economy: the EU Proposals and Other Insights

Taxing Profit in a Global Economy

Inclusive Framework on BEPS

Taxable Supplies and Their Consideration in European VAT

Is it possible to tax the digital economy?

**This interim report of the OECD/G20 Inclusive Framework on BEPS is a follow-up to the work delivered in 2015 under Action 1 of the BEPS Project on addressing the tax challenges of the digital economy. It sets out the Inclusive Framework's agreed direction of work on digitalisation and the international tax rules through to 2020. It describes how digitalisation is also affecting other areas of the tax system, providing tax authorities with new tools that are translating into improvements in taxpayer services, improving the efficiency of tax collection and detecting tax evasion.**

The French Digital Council has presented its findings on the taxation of the digital economy to Fleur Pellerin, Minister Delegate for Small and Medium-Sized Enterprises, Innovation and the Digital Economy, and Bernard Cazeneuve, Minister Delegate for the Budget. Approved by the members of the Council, the opinion is accompanied by a report on the consultation held since March, led by Godefroy Beauvallet, Vice-President of the Council. The consultation was built around contributory meetings that brought together more than 120 individuals, including elected officials, businesses and start-ups, professional associations, lawyers, independent administrative authorities, administrators, experts and researchers. Following this process, the Council approved an opinion recommending: An immediate initiative at international and sub-European levelIncreased transparency and controlsAvoidance of the unilateral and immediate implementation of a specific national taxThe rollout of a European digital industry strategy

The international tax system is in dire need of reform. It allows multinational companies to shift profits to low tax jurisdictions and thus reduce their global effective tax rates. A major international project, launched in 2013, aimed to fix the system, but failed to seriously analyse the fundamental aims and rationales for the taxation of multinationals' profit, and in particular where profit should be taxed. As this project nears its completion, it is becoming increasingly clear that the fundamental structural weaknesses in the system will remain. This book, produced by a group of economists and lawyers, adopts a different approach and starts from first principles in order to generate an international tax system fit for the 21st century. This approach examines fundamental issues of principle and practice in the taxation of business profit and the allocation of taxing rights over such profit amongst countries, paying attention to the interests and circumstances of advanced and developing countries. Once this conceptual framework is developed, the book evaluates the existing system and potential reform options against it. A number of reform options are considered, ranging from those requiring marginal change to radically different systems. Some options have been discussed widely. Others, particularly Residual Profit Split systems and a Destination Based Cash-Flow Tax, are more innovative and have been developed at some length and in depth for the first time in this book. Their common feature is that they assign taxing rights partly/fully to the location of relatively immobile factors: shareholders or consumers. Stepping back from current political debates on combatting profit shifting and how taxing rights over the profits of the digitalized economy should be allocated, this book undertakes a fundamental review of the existing international system of taxing business profit. It argues that the existing system is fundamentally flawed, and that there is a need for radical reform.

The development of the Digital Economy has been a landmark breakthrough for economic systems in the 21st century, as it opens up opportunities for the full-scale implementation of new digital technologies and the optimization of economic activities. While the conceptual essence and specific features of the digital economy are described in detail in the existing literature, the practical foundations of its formation are poorly studied. In this book, the digital economy is studied from the perspective of neo-institutional economic theory. This allows for the tracking of the process of formation (institutionalization) of the digital economy, determining the basic institutions that are necessary for its formation and that exist in modern economic practice, and analyzing scenarios for the future development of the digital economy in the 21st century.

The Institutional Foundations of the Digital Economy in the 21st Century  
Addressing the Tax Challenges of the Digital Economy (Chinese version)  
Digital Economy Handbook 2016  
Taxation of the Digital Economy  
Automation, the Gig Economy and Welfare

Taxation of the Digital Economy : Proposal by the UN Tax Committee (Part 11).

***Patents as an Incentive for Innovation Edited by Rafal Sikorski & Zaneta Zemla-Pacud Patents are a reward for human inventiveness. A well-functioning patent system must provide incentives for innovation, safeguard dynamic competition and protect the public interest - a balancing act fraught with difficulty in the 'connected' global world. This ground-breaking book is the first to deeply analyse how patent law today performs its function of stimulating innovation in the crucial sectors of healthcare, agriculture, artificial intelligence and communications technology. Patent specialists, practitioners and scholars from various jurisdictions thoroughly describe how patent rights can be deployed to incentivize investments in researching and developing socially critical innovations without sacrificing the public's interest in sharing the benefits that are produced. Among the emerging issues of patent rights investigated are the following: protectability and morality of according private rights over material derived from the human body; licensing on fair, reasonable and non-discriminatory (FRAND) terms; the supplementary protection certificate (SPC) manufacturing waiver; patent eligibility of artificial intelligence-related inventions; excessive enforcement of patents by patent assertion entities; enforcement of second medical use innovations; the so-called farmer's privilege, the farm-save seed exemption, and breeders' rights; international trade regulations and their influence on patent systems; human enhancement technologies and the consequences of patenting them; specifics of patent protection for biologic medicines; challenges posed by artificial intelligence for the disclosure requirement in patent law; and standard essential patent licensing, particularly in the context of the 5G standard. Perspectives taken into consideration by the authors include protectability criteria, length and scope of the granted protection, mechanisms for dealing with the friction between generalized application and specialized concerns, and rights enforcement. These aspects are analysed on the domestic, international and global levels. The COVID-19 pandemic has highlighted the urgent need to strike the right balance between innovation and access in healthcare and other technologies, a need rooted in patent law. Because the problems discussed - and solutions offered - in this collection of expert essays are of tremendous practical and cultural significance, the book will be of immeasurable value to practitioners, policymakers and researchers in patent law and other fields of intellectual property law.***

***The world economy is experiencing a very strong but uneven recovery, with many emerging market and developing economies facing obstacles to vaccination. The global outlook remains uncertain, with major risks around the path of the pandemic and the possibility of financial stress amid large debt loads. Policy makers face a difficult balancing act as they seek to nurture the recovery while safeguarding price stability and fiscal sustainability. A comprehensive set of policies will be required to promote a strong recovery that mitigates inequality and enhances environmental***

**sustainability, ultimately putting economies on a path of green, resilient, and inclusive development. Prominent among the necessary policies are efforts to lower trade costs so that trade can once again become a robust engine of growth. This year marks the 30th anniversary of the Global Economic Prospects. The Global Economic Prospects is a World Bank Group Flagship Report that examines global economic developments and prospects, with a special focus on emerging market and developing economies, on a semiannual basis (in January and June). Each edition includes analytical pieces on topical policy challenges faced by these economies.**

**Digitalization in Asia is pervasive, unique, and growing. It stands out by its sheer scale, with internet users far exceeding numbers in other regions. This facilitates e-commerce in markets that are large by international standards, supported by innovative payment systems and featuring major corporate players, including a number of large, home-grown, highly digitalized businesses (tech giants) that rival US multinational enterprises (MNEs) in size. Opportunity for future growth exists, as a significant population share remains unconnected.**

**This book discusses which is the most appropriate tax dimension to best manage the new horizons of the global and digital economy. In this perspective, the efficiency of the main models is examined and two fundamental proposals are put forth: the first one aims at a coordination of the Destination-Based approach with the role of some specific digital assets, such as user data; the second one is a framework for a possible futuristic tax phenomenon all internal to the world of the internet and not linked to traditional territorial States. The compliance of these models with the constitutional principles that western democratic systems have affirmed over time in matters of taxation is then analyzed with particular regard to legal certainty, consent to taxation and to the re-distributive function of taxes. A specific evaluation of the role of the European Union is carried out and the jurisprudence on financial interests of the Union and on State aids is analyzed and tackled in light of the Treaty on the Functioning of the European Union and of the tax sovereignty of member States. The conclusion is that the model of the organization with a general political purpose, from which modern States take their inspiration, appears unailing for a tax project that would focus on the good and the growth of the person and of the social aggregations in which everyone lives. A model that therefore deserves to be safeguarded, although with new methods and instruments, starting from a Destination-Based Asset-Coordinated approach, in the Third Millennium. The book will be of interest to researchers and academics in international tax law, constitutional law and in political science.**

**Tec(h)tonic Shifts: Taxing the “Digital Economy”**

**The Role of Digital Platforms in the Collection of VAT/GST on Online Sales**

**Corporate Income Taxes under Pressure**

**Schriftenreihe IStR Band 107**

## ***The Challenge of the Digital Economy***

### ***Position Paper***

***Highly digitalised businesses threaten the viability of the international corporate tax system. Can a new system overcome these challenges? Digital technology allows businesses to operate in a country without a physical presence, which poses challenges for traditional taxation. The digital debate focuses on direct taxation and the creation of new taxing rights arising from the tax claims of market jurisdictions on income obtained by foreign digital suppliers conducting business therein without any physical presence. Tax Theory Applied to the Digital Economy analyzes the tax-disruptive aspects of digital business models and reviews current tax initiatives in light of traditional tax theory principles. The analysis concludes that market countries' tax claims are unsubstantiated and contravene the most basic foundations of tax theory, giving rise to a series of legal, economic, tax policy, and tax administration issues that policy makers cannot overlook. The authors propose establishing a digital data tax (DDT) that is a license-type consumption tax, rather than an income tax, on the international supply of Internet bandwidth to access digital markets. The DDT can be applied either globally or unilaterally, and could become a significant source of tax revenues for market jurisdictions. It is aligned with tax principles and it does not conflict with other tax initiatives: the DDT taxes foreign digital companies as consumers, while income tax proposals tax them as suppliers. The authors also propose creating a new global internet tax agency (GITA) under the auspices of the United Nations that would provide a neutral forum for political discussion and technical assistance in the area of digital taxation. The digital economy is a global phenomenon that requires a global solution: the creation of global taxing mechanisms and global institutions that provide technical assistance and support for successful global implementation. The book explains difficult technical concepts in plain language and contributes to the digital tax debate in a way that can be understood by anyone. Such understanding is essential to obtaining global support, achieving tax compliance, and fostering multilateral tax cooperation.***

***The book describes the difficulties of the current international corporate income tax system. It starts by describing its origins and how changes, such as the development of multinational enterprises and digitalization have created fundamental problems, not foreseen at its inception. These include tax competition—as governments try to attract tax bases through low tax rates or incentives, and profit shifting, as companies avoid tax by reporting profits in jurisdictions with lower tax rates. The book then discusses solutions, including both evolutionary changes to the current system and fundamental reform options. It covers both reform efforts already under way, for example under the Inclusive Framework at the OECD, and potential radical reform ideas developed by academics. This interim report of the OECD/G20 Inclusive Framework on BEPS is a follow-up to the work delivered in 2015 under Action 1 of the BEPS Project on addressing the tax challenges of the digital economy. Which 'source Taxation' for the Digital Economy?.***

***Improving Business Performance Through Innovation in the Digital***

## **Economy**

### **Taxation in a Global Digital Economy**

#### **How Workers Are Disrupting the Digital Economy**

#### **Tax Sovereignty and the Law in the Digital and Global Economy**

Tax practitioners are unfamiliar with tax theory. Tax economists remain unfamiliar with tax law and tax administration. Most textbooks relate mainly to the US, UK or European experiences. Students in emerging economies remain unfamiliar with their own taxation history. This textbook fills those gaps. It covers the concept of taxes in regards to their rationale, principles, design, and common errors. It addresses distortions in consumer choices and production decisions caused by tax and redressals. The main principles of taxation—efficiency, equity, stabilization, revenue productivity, administrative feasibility, international neutrality—are presented and discussed. The efficiency principle requires the minimisation of distortions in the market caused by tax. Equity in taxation is another principle that is maintained through progressivity in the tax structure. Similarly, other principles have their own ramifications that are also addressed. A country's constitutional specification of tax assignment to different levels of government—central, state, municipal—are elaborated. The UK is more centralised than the US and India. India has amended its constitution to introduce a goods and services tax (GST) covering both central and state governments. Drafting of tax law is crucial for clarity and this aspect is addressed. Furthermore, the author illustrates different types of taxes such as individual income tax, corporate income tax, wealth tax, retail sales/value added/goods and services tax, selective excises, property tax, minimum taxes such as the minimum alternate tax (MAT), cash-flow tax, financial transactions tax, fringe benefits tax, customs duties and export taxes, environment tax and global carbon tax, and user charges. An emerging concern regarding the inadequacy of international taxation of multinational corporations is covered in some detail. Structural aspects of tax administration are given particular attention.

As business becomes more globalized and developed within the era of the internet, marketing activities are affected by evolving technologies. Challenges arise in addressing the issues of cross-policy and cross-border business in the digital age. *Internet Taxation and E-Retailing Law in the Global Context* provides emerging research on the methods and approaches to determine the appropriate tax policies for e-retailers within the global framework. While highlighting topics such as cross-border taxation, digital economy, and online management, this publication explores the developing avenues of

online financial analysis and taxation. This book is an important resource for business leaders, financial managers, investors, consumers, researchers, and professionals seeking current research on the different issues surrounding online business and e-commerce from an international standpoint.

This article considers source-based approaches to the international tax challenges raised by the digitalization of the economy. It focuses, in particular, on what, in the current debate, is often referred to as a possible set of short-term or interim measures. After introducing the context from a broader socio-historical and business perspective, the article addresses the current complex tax policy agenda, aiming at outlining possible policy models to be derived from the OECD and EU "platforms for proposals", as well as from selected domestic experiences. In doing so, the article addresses a set of micro-research questions that appeared very relevant to the author in the current climate of uncertainty surrounding the taxation and digitalization agenda. First, the article considers the need to conduct an exposition of terms by introducing some clarifying distinctions against the backdrop of the very blurred lines between the various policy options under consideration. In particular, it attempts to shed light on how a short-term or interim approach could actually be defined and in tracing some boundaries between equalization levies and a withholding tax-based approach.

Through a series of studies, the overarching aim of this book is to investigate if and how the digitalization/digital transformation process causes (or may cause) the autonomy of various labor functions, and its impact in creating (or stymieing) various job opportunities on the labor market. This book also seeks to illuminate what actors/groups are mostly benefited by the digitalization/digital transformation and which actors/groups that are put at risk by it. This book takes its point of departure from a 2016 OECD report that contends that the impact digitalization has on the future of labor is ambiguous, as on the one hand it is suggested that technological change is labor-saving, but on the other hand, it is suggested that digital technologies have not created new jobs on a scale that it replaces old jobs. Another 2018 OECD report indicated that digitalization and automation as such does not pose a real risk of destroying any significant number of jobs for the foreseeable future, although tasks would by and large change significantly. This would affects welfare, as most of its revenue stems from taxation, and particularly so from the taxation on labor (directly or indirectly). For this reason, this book will set out to explore how the future technological and societal advancements impact labor conditions. The book seeks to provide an innovative, enriching and

controversial take on how various aspects of the labor market can be (and are) affected the ongoing digitalization trend in a way that is not covered by extant literature. As such, this book intends to cater to a wider readership, from a general audience and students, to specialized professionals and academics wanting to gain a deeper understanding of the possible future developments of the labor market in light of an accelerating digitalization/digital transformation of society at large.

The Digital Transformation of Labor (Open Access)

A Case Study of International and National Legal and Policy Frameworks (Kenya)

Tax, Transfer Pricing and Other Legal Aspects of Business Configurations

International VAT/GST Guidelines

Corporate Tax and the Digital Economy

A Proposal for a Digital Data Tax and a Global Internet Tax Agency

*Bachelor Thesis from the year 2019 in the subject Law - Tax / Fiscal Law, grade: A, University of Nairobi (School of Law), course: Dissertation, language: English, abstract: This dissertation explores the concept of the digital economy, its rapid growth, and the tax challenges it has introduced, both locally and internationally. It examines the general characteristic of a sovereign state and its inherent right to tax source on income generated within its jurisdiction. The dissertation attempts to investigate the taxability of the digital economy where business is conducted without the requirement of a physical presence, a pre-requisite for tax administration. How can states and especially Kenya detect permanent establishment, for purposes of tax administration, for an economy that is heavily reliant on intangible assets and a business model based on data, network effects, and user-generated content. It therefore, focuses and looks at the scope of Kenya's legislative and policy frameworks and its effectiveness in taxing the digital economy. Digital businesses and especially multinational digital enterprises have been able to take advantage of the tax laws and policies that were written for an industrial age and are ill suited for today's digital economy. The Action Plan on Base Erosion and Profit Shifting, by the Organization for Economic Co-operation and Development set out to answer the fundamental issues of BEPS (aggressive tax avoidance planning strategies), but it in itself fell short of expectations as it was not able to recommend practical, implementable solutions that would close the gaps that exist in the digital economy tax administration. The findings revealed that BEPS is not a single problem faced by all states but states face different BEPS problems and evaluate them from their own state-centred perspectives. Hence, the development of many interim measures by different states to tax the digital economy as the international community is still trying to come to a consensus on the possible, practical solutions. The current Kenyan tax framework on taxation of the digital economy is obscure as only recent Bills tabled in Parliament try and address the issue in depth. In light of the findings of this research, it was established that the problem is not so heavy on laws and regulation on taxation of goods sold*

*electronically, but rather, implementation of the applicable laws where they exist. The paper finally recommends possible amendments to the Kenyan legal framework and the proposed amendments are assessed by means of comparison with what has taken place in other jurisdictions.*

*The increasingly digitalized global economy is undermining the usefulness of many traditional tax concepts. In addition to issues of double taxation and double non-taxation, important questions arise concerning the allocation of taxing rights in respect of income from cross-border digital transactions. This is the first book to analyse what changes are possible, necessary and feasible in order to forestall the unravelling of the existing international tax framework. Focusing in turn on the legal framework, specific proposals for adapting tax concepts for the digital economy, types of transactions and administrative issues such as those around data protection and digital currencies, the expert contributors discuss such challenges to taxation as the following: the pervasiveness of intangible assets; new value creation models; the ascendance of the sharing economy and digital services; virtual currencies; the importance of user participation for digital platforms; cloud computing; the impact of Big Data on tax enforcement; virtual business presence; and the influence of robotization. Throughout, the authors describe and analyse proposals made by the Organisation for Economic Co-operation and Development (OECD), the European Union (EU) and individual countries and their likely impact going forward. They also attend to the limits imposed on reform possibilities by public international law, EU law and constitutional law. It is generally acknowledged that there is a need to monitor how the digital transformation may be impacting value creation. This book is a key milestone toward developing a durable, long-term solution to the tax challenges posed by the digitalization of the economy. With its thorough scrutiny of proposals for digital services tax and virtual permanent establishments, insightful analysis of digital services and detailed description of the impact of big data on tax administration and taxpayer protection, it will quickly prove indispensable for tax practitioners and the international tax community more generally.*

*"Digitalization encompasses a wide range of new applications of information technology in business models and products that are transforming the economy and social interactions. Digitalization is both an enabler and a disruptor of businesses. The lack of a generally agreed definition of the "digital economy" or "digital sector" and the lack of industry and product classification for Internet platforms and associated services are hurdles to measuring the digital economy. This paper distinguishes between the "digital sector" and the increasingly digitalized modern economy, often called the "digital economy," and focuses on the measurement of the digital sector. The digital sector covers the core activities of digitalization, ICT goods and services, online platforms, and platform-enabled activities such as the sharing economy."*

*Challenges and Proposals for Reform*

*Tax Theory Applied to the Digital Economy*

*OECD/G20 Base Erosion and Profit Shifting Project Tax Challenges Arising from Digitalisation – Interim Report 2018 Inclusive Framework on BEPS*

*Tax and the Digital Economy*

*Tax Challenges Arising from Digitalisation - Interim Report 2018  
With Selected Examples of the Digital Economy*