

# Taxation and Electronic Commerce

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- ◆ Online businesses are potentially subject to several types of taxes
  - Income taxes
    - ◆ Levied by national, state, and local governments on the net income generated
  - Transaction taxes
    - ◆ Includes sales taxes, use taxes, and customs duties
  - Property taxes
    - ◆ Levied by state and local governments on the personal property and real estate used by the business

# Electronic Commerce And International Taxation

**Dale Pinto**



## **Electronic Commerce And International Taxation:**

Electronic Commerce and International Taxation Richard Doernberg, 1998-12-30 Electronic commerce a broad spectrum of commercial activities carried out through the use of computers has arrived But tax authorities have questioned whether existing tax principles and rules are equipped to deal with the challenges of conducting business in cyberspace *Electronic Commerce and International Taxation* examines the implications of the growth of electronic commerce for domestic and international tax systems concentrating on the conduct of electronic commerce over the Internet it covers a wide array of activities focusing on basic rules and policy choices The book looks at existing tax principles how they might apply to hypothetical transactions involving electronic commerce and possible alternative approaches Coverage includes The basic principles that govern income and value added taxes an overview of the technological changes that have brought about electronic commerce a concise explanation of how and what happens when electronic commerce is conducted an examination of the ways in which businesses are using the new technology in conducting their everyday activities a discussion of the application of existing tax principles to electronic commerce an exploration of questions and problems raised by applying tax rules that evolved before electronic commerce to transactions that were then unimaginable observations and suggestions for a variety of approaches to international tax problems resulting from electronic commerce And The associated benefits and problems Because the implications of electronic commerce vary from industry to industry this book focuses on the broad issues that span all industries The information provided will keep tax attorneys accountants corporate counsel policymakers and academics in the field of tax law abreast of the issues posed by this hot topic and their many potential implications This unique resource is an important part of becoming conversant in the language of a changing world *International Taxation of Electronic Commerce* Richard Westin, 2000-11-20 The bricks and mortar of commercial law as we know it are crumbling into dust Electronic commerce sweeps away the very foundations of what was not so long ago our most solid comfortable and secure legal system In its most advanced form e commerce allows unidentified purchasers to pay obscure vendors in electronic cash for products that are often goods services and licenses all rolled into one A payee may be no more than a computer that can take up residence anywhere at the drop of a hat national boundaries are of no consequence whatsoever Taxation authorities are understandably dismayed This book is a minutely detailed picture of current reality in the worldwide huddle of revenue regimes as they try to cope with the most daunting challenge they have ever had to face It analyzes a number of fast moving trends in the behavior of national taxation authorities web based companies certain low tax or no tax jurisdictions and international organizations that have significant bearing on the future development of the taxation of e commerce including the following How United States domestic and international tax rules are being interpreted in the effort to accommodate e commerce The powerful retailers lobby against the moratorium on U S state and local sales tax on Internet transactions How VAT rules in EU countries and other jurisdictions are being restructured to accommodate international e

commerce New theories of income and payment characterization and in particular the influential OECD ongoing study and The crucial discussion over what constitutes a permanent establishment for tax purposes

**Electronic Commerce and International Taxation** Richard L. Doernberg, Luc Hinnekens, 1997 Global Perspectives on E-Commerce Taxation Law Dr Subhajit Basu, 2013-01-28 In its most advanced form e commerce allows unidentified purchasers to pay obscure vendors in electronic cash for products that are often goods services and licenses all rolled into one This book considers the implications for the domestic and international tax systems of the growth of e commerce It covers a wide variety of activities from discussion of the principles governing direct and indirect taxation to explanation of the implementation and use of e commerce on the part of businesses as well as the application of existing tax principles in this field With its focus on the broader issues surrounding the expansion of e commerce and its attention to the problems arising internationally in this field Global Perspectives in E Commerce Taxation Law will appeal to scholars worldwide

**Electronic Commerce and Multi-Jurisdictional Taxation** Richard Doernberg, 2001-09-19 Electronic Commerce and Multi Jurisdictional Taxation 2001 is the successor to the widely acclaimed Electronic Commerce and International Taxation 1999 The new edition contains expanded and enhanced consideration of the tax treatment of electronic commerce from both an income tax and a consumption tax perspective Not only does the new edition provide a detailed and up to date analysis of VAT developments regarding e commerce but it also explores the implications of e commerce for the US state and local sales and use tax regime It discusses developments in Europe and the United States while enlarging its focus to include the tax treatment of e commerce in China India Canada Australia and throughout the world At the same time the authors have deftly woven the latest OECD and European Community developments into the fabric of the book There is no other book on the market today that analyzes the practical tax consequences of e commerce with the multi jurisdictional and multi tax perspective of this insightful work by distinguished academics and practitioners Richard Doernberg Luc Hinnekens Walter Hellerstein and Jinyan Li International Taxation in the Age of Electronic Commerce Jinyan Li, Canadian Tax Foundation, 2003

**E-Commerce and International Taxation of Online Transactions** Augustus Fungo, 2011-01 Written in a lucid and readable style E commerce and International Taxation Legal Problems affecting the taxation of Online transactions is rich in information and discussion about problems and challenges that are experienced during this transition period from brick and mortar commerce to electronic commerce one of them being how and through which means an online transaction can be taxed taking into account that parties are living in different jurisdiction with differing legal systems Again the existing laws are based more on brick and mortar commerce than e commerce The existing ideas of permanent establishment residence and source are almost losing their meaning when it comes to online transacting Goods do not necessarily deliver through physical borders but abstract one The book will prove very useful to the reader and lay a foundation for further discussion

The International Taxation System Andrew Lymer, John Hasseldine, 2012-12-06 International taxation is a vital issue for a

growing number of business and individuals across the world The need to understand how the international system of taxation works is therefore a subject of importance to many people The International Taxation System provides this understanding by bringing together experts from the most important fields in the subject who have each authored chapters especially for this book They each provide brief structured and easy to understand explanations of the key concepts edited together into one volume to provide a unique very readable guide to the field While this text is aimed at masters or advanced undergraduate level students it will also be of interest to those requiring a professional understanding of the topic Each chapter introduces a different aspect of the international taxation system explains the important issues to be understood in each case and provides suggestions for discussion and further reading

**The International Taxation of Electronic Commerce**, 1997      *Taxing Global Digital Commerce* Arthur Cockfield, Walter Hellerstein, Marie Lamensch, 2019-11-07

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

**E-commerce and Source-based Income Taxation** Dale Pinto, 2003 The advent of electronic commerce has caused many to question the continued viability of sourced based taxation This thesis argues that source based taxation is theoretically justifiable for income that arises from international transactions which are conducted in an electronic commerce environment

*Electronic Commerce and International Taxation* Mario Gasbarro, 2002

*Taxing Global Digital Commerce* Arthur J. Cockfield, Walter Hellerstein, Rebecca Millar, Christophe Waerzeggers, 2015 E commerce the use of computer networks to facilitate transactions involving the production distribution sale and delivery of goods and services in the marketplace 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 particularly in the cross border context This latest edition of the preeminent text on the taxation of cross border e commerce transactions formerly titled *Electronic Commerce and International Taxation* 1999 and *Electronic Commerce and Multijurisdictional Taxation* 2001 revises updates and significantly expands the book s coverage reorganizing its presentation and adding several new chapters It includes a detailed and up to date analysis of VAT developments regarding e commerce and explores the implications of e commerce for the US state and local sales and use tax regime as well as with respect to US and foreign international income tax laws Analysing the practical tax consequences of e commerce from a multijurisdictional perspective and using examples to illustrate the application of different taxes to e commerce transactions the book offers in depth treatment of such topics as a how tax rules governing cross border e commerce are increasingly applied to all cross border activities b how tax rules and institutional processes have evolved to confront challenges posed by e commerce c how technology enhances cross border tax information exchanges d how technology reduces compliance and enforcement costs e US state and local sales and use tax issues raised by cloud computing and e different approaches to the legal design of VAT place of taxation rules This edition while building on the analysis of the relationship between traditional tax laws and the Internet in earlier editions contains a more explicit and systematic consideration of e commerce issues as well as the ongoing policy responses to them This SSRN post contains the book s Table of Contents Preface and Chapter 1

*Value Added Tax and the Digital Economy* Marie Lamensch, Edoardo Traversa, 2015-11-18 A fast growing portion of overall taxable consumption is now realized via online supplies and this digital economy is a virtual reality in which suppliers and consumers conclude numerous transactions unrestrained by time and place The contrast with traditional sales tax and value added tax VAT systems which are based on a physical supply between parties could not be more evident Among jurisdictions worldwide the European Union EU took the lead in designing a legal framework for VAT on electronically supplied goods and services This book with contributions by internationally renowned academics revenue officials and tax advisors provides a broad and

up to date overview of the EU 2015 rules and an analysis of such elements as the gradual realization of the destination principle the fight against e commerce fraud and simplification of compliance obligations by means of the Mini One Stop Shop MOSS Topics covered include the VAT dimension of the digital fixed establishment businesses as tax collectors auditing under MOSS Internet search engines virtual currencies such as bitcoins cloud computing and technology based solutions for the assessment and collection of VAT on online supplies Relevant EU legislation is annexed Because of its clear and practical analysis to these issues this book will appeal to tax authorities and counsel who need to ensure proper taxation of online supplies at destination with the least possible administrative costs and the lowest possible compliance burdens Because of its forward looking approach it is a must for all public and private sector professionals concerned with VAT

**Essays on International Taxation** Dhruv Sanghavi,2020-12-21 Fiscally transparent entities and tax treaty eligibility Shefali Goradia Triangular cases the neglected problem in tax treaty law Michael Lang Can tax treaty entitlement provisions for hybrid entities be refined Dhruv Sanghavi Non discrimination provisions in tax treaties Ajay Vohra Two to tango a dance of substance and form Bijal Ajinkya Deconstructing Principal Purpose Test under Article 7 of MLI Mukesh Butani Preventing treaty abuse in the context of multilateral instrument Dinesh Kanabar and Saurabh Shah Taxation of digital economy the journey India and across the world Daksha Baxi Digitalisation of the economy Our perspective on the OECD s Unified Approach Vikram Chand Reflections on the 2019 OECD proposal on Pillar One Guglielmo Maisto Implementation of BEPS and Amendments to Section 9 Radhakishan Rawal Public international law object and purpose MLI BEPS and the OECD Model Tax Convention Clive M Baxter Tax laws through a constitutional prism Arvind P Datar Tax policy as a tool to enable impact investment and improve CSR targeting Meyyappan Nagappan and Nehal Binani Tax system design an analysis of some design choices made by the Indian Income Tax Act 1961 Shreya Rao Through the looking glass resolving tax disputes by arbitration under a bilateral investment treaty H David Rosenbloom

**International Taxation of Cloud Computing** Alexander Weisser,2020-10-07 Cloud computing may be borderless but taxes are territorial It is easy to imagine how the two concepts can clash Much effort has gone into harmonizing tax rules across borders with the result that many jurisdictions have very similar tax rules Even so taxation remains a basic expression of national sovereignty The goal of this thesis is to examine how international tax law applies to the cross border cloud computing business Both multinational providers and customers of cloud computing services are analyzed Reflecting three traditional areas of international tax scholarship the goal could be stated in three questions Which jurisdictions have the right to tax What kinds of cloud computing transactions can be taxed What amount of the profit is taxable In more technical terms this means enquiring into how the use of cloud computing affects the permanent establishment status of taxpayers how the different kinds of cloud computing transactions are characterized under international double taxation treaties and how the calculation of taxable cloud computing profit is affected by transfer pricing In light of the current political events the thesis also offers recommendations de lege lata

through a systematic approach Its first part assesses the current taxation of cloud computing The second part evaluates whether the findings of this initial assessment conform to various superior principles of good rulemaking It identifies which of the present tax rules ought to be adapted The final part considers how the rules could be amended to become more compliant with the superior principles In this way Part I embodies the thesis Part II the antithesis and Part III seeks a synthesis

*Internet Taxation and E-Retailing Law in the Global Context* Moid, Sana,Dixit, Shailja,2018-03-09 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

**Contemporary Issues in Taxation Research** Andy Lymer,2019-12-20 This book is based upon papers presented at the 10th Annual Conference of the Tax Research Network held at the University of Birmingham United Kingdom in September 2000 The book covers four discrete areas namely compliance e commerce and taxation international taxation and taxation within the European Union and value added tax and focuses within those areas on issues of topical and continuing interest In an introductory chapter the editors provide an overview of the subject matter of each of the substantive chapters of which there are eleven They conclude by seeking to extrapolate from those chapters notwithstanding their diversity various matters of wider and contemporary import to taxation The treatment of the material in this book by scholars from various academic disciplines and with differing geographical perspectives also gives distinct and instructive insights into widely recognised and enduring taxation problems within the above mentioned subject areas Further an appreciation and understanding of the multi faceted approaches which may be adopted for problem solving and which are evident in this book can only enhance the prospects of the ultimate resolution of these problems

**Globalization** Ashish Vaidya,2005-12-19 This work is a comprehensive collection of cutting edge scholarship on the economic international business political legal and environmental ramifications of globalization one of the hottest topics of the day International trade is as old as nations During the last five decades however advances in technology and transportation have changed the scope and method of international trade Disputes rage about the effects of these changes advocates for different positions offer argument but little factual or theoretical analysis Globalization offers all the information readers need to sort out the arguments Written with the highest degree of scholarship intended for college students or working professionals the encyclopedia provides both introductory material to broad economic legal political and environmental theory and in depth



analysis of how theory interacts with practice in the framework of global trade A trader in New York can in a matter of seconds execute a billion dollar currency transaction in Hong Kong What does this transaction mean to New Yorkers to residents of Hong Kong and to the rest of the world This book gives readers the tools to answer those questions

**The OECD's Global Minimum Tax and its Implementation in the EU - A Legal Analysis of Pillar Two in the Light of Tax Treaty and EU Law** Valentin Bendlinger, 2023-10-17

Rarely in the history of international tax law have there been so many evolutions in such a short space of time In a dizzying array of reports work programmes consultations and announcements the OECD with the active support of the EU has created a framework for a global minimum tax Pillar Two or GloBE In the meanwhile jurisdictions are faced with the practical difficulties of incorporating an incredibly complex set of rules into their domestic legal systems This book aims to shed light on the fundamental and technical issues surrounding the global minimum tax It seeks to unravel the complex ramifications of GloBE s technical framework and aims to explore the relationship between the OECD s soft law materials including the OECD s GloBE Model Rules and the GloBE Commentary tax treaties and the EU s recently adopted GloBE Directive The author not only analyses Pillar Two from a technical and a policy perspective but also provides for a comprehensive examination of the compatibility of Pillar Two with tax treaties and EU law To this end the analysis also includes practical examples and illustrates solutions to numerous technical and policy issues of Pillar Two Among the seminal matters covered are the following History and Background of the global minimum tax discussion Detailed technical considerations on the design of Pillar Two including its scope the determination of both the GloBE Income as well as the Adjusted Covered Taxes and the computation of the effective tax rate as well as the computation and collection of the final Top up Tax liability including the application of the QDMTT IIR and UTPR Tax policy implications and deficiencies of the final design of Pillar Two The relation of Pillar Two to the current distribution of taxing rights under bilateral tax treaties The analysis includes the compatibility of the QDMTT IIR and UTPR with existing tax treaties and the resolution of potential normative conflicts both between tax treaties and domestic implementations of Pillar Two as well as between tax treaties concluded by EU Member States and the EU s GloBE Directive The role of the GloBE Directive within the EU s legal order including the issue of EU internal and external competence as well as the substantive compatibility of Pillar Two with primary law such as the fundamental freedoms Detailed comparisons between the OECD s GloBE Model Rules and the EU s GloBE Directive elucidate common points and deviations In addition to comprehensive technical considerations the book also provides a comprehensive tax policy perspective on the global minimum tax For its unparalleled clarification of the issues alone this book will prove invaluable to practitioners tax authorities policymakers and academics concerned with the implementation and application of Pillar Two Valentin Bendlinger s book is an outstandingly remarkable work on a highly complex topic The structure clarity of thinking and legal argumentation are excellent and the legal and policy results throughout are profoundly argued The book successfully ties together broad concepts of international and

European tax law with highly complex and novel issues of the taxation of multinational enterprises It should be highlighted that Valentin Bendlinger succeeded in leading the reader from the history and policy through a jungle of unprecedented rules to overarching fundamental issues of how the new taxation framework is to be placed in the international and European legal order Prof DDr Georg Kofler LL.M. NYU Vienna University of Economics and Business

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