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Particularities of tax jurisdiction in the e-commerce industry

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Theoretical and legal issues of tax jurisdiction are considered. Targeted work reveals the spatial opportunities for the implementation of tax jurisdiction, in e-commerce projections and international taxation. Definitions of the boundaries of tax jurisdiction and modern legal means for their expansion, as well as to study the issues of delineation of tax jurisdictions in the context of the interaction of national and international law. The author used general and special scientific methods, including the method of comparative analysis.

With the digitalization, the international tax community saw that the concept of PE faces the first major challenge. With the rapid growth in dotcom, the company with electronic tail appeared in the market, which sold digital products that entered the global online market and took advantage of lower overhead costs associated with online trading.

In the field of international relations and electronic commerce, tax jurisdiction acts as a definition of taxation restrictions that are mandatory for the entities indicated in them and recognized by other states as valid.

In the tax law, there is no access to the same entity in the states of the source of income and residency. In accordance with the law on the prohibition of international transactions. The rules for delineating the tax jurisdictions of states contained in international treaties on the avoidance of double taxation do not have the effect of limiting tax sovereignty in the framework of electronic commerce. The norms of such contracts, which fix the rights of taxation of residents of individuals, in the person of companies whose domains in one or both of the contracting states, can not be realized in the absence of constitutional legislation. In the international legal regime, in accordance with the norms and norms in force in the legislation.

The application and application of traditional tax rules are more complex in cyberspace than in the business world of brick and mortar. The conclusion is drawn that the states have a wide freedom of assimilation in the extension of jurisdiction in cyberspace. Thus, the geographical categories of PE and residence for taxation currently face new challenges, as well as the differences between the preparatory services and the main activities between goods and services, between services transactions and real estate transactions, etc.

The conclusion is drawn, whatever it was, but also on the property. The issue of enforcement and management is problematic. How can the tax authorities determine income related to software functions within servers, a server or a website?

At the same time, there is a connection with the state, and not with its territory, including abroad, within which they pass state rights. The content of this article is intended to provide general guidance on the subject

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