

1. Record Nr.	UNINA9910483830903321
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Titolo	eCommerce and the Effects of Technology on Taxation : Could VAT be the eTax Solution? / / by Anne Michèle Bardopoulos
Pubbl/distr/stampa	Cham : , : Springer International Publishing : , : Imprint : Springer, , 2015
ISBN	3-319-15449-4
Edizione	[1st ed. 2015.]
Descrizione fisica	1 online resource (367 p.)
Collana	Law, Governance and Technology Series, , 2352-1902 ; ; 22
Disciplina	336.278
Soggetti	Law—Philosophy Law Tax accounting Taxation - Law and legislation Computers Law and legislation Commercial law Finance, Public Theories of Law, Philosophy of Law, Legal History Business Taxation/Tax Law Legal Aspects of Computing Commercial Law Financial Law/Fiscal Law
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references at the end of each chapters and index.
Nota di contenuto	Dedication -- Acknowledgements -- Preface -- Classified Guide To The Paper -- Introductory Chapter -- Part I - History Of Taxation And Development Of Globalisation -- Part II: Internet, Ecommerce, Servers And ISPS -- Part III: Defining 'Residence' For Taxation Purposes -- Part IV: Defining 'Source' For Taxation Purposes -- Part V: Value Added Taxation -- Part VI: Practical Examples -- Part VII: Other Taxing Issues Emanating From Ecommerce -- Part VIII: Conclusion And Opinion Advocated With Regard To The Etax Solution -- Appendix -- Appendix

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Sommario/riassunto

This book focuses on the impact of technology on taxation and deals with the broad effect of technology on diverse taxation systems. It addresses the highly relevant eTax issue and argues that while VAT may not be the ultimate solution with regard to taxing electronic commerce, it can be demonstrated to be the most effective solution to date. The book analyzes the application and the effectiveness of traditional income tax principles in contradistinction to VAT principles. Taking into account rapidly ameliorating technology, the book next assesses the compatibility between electronic commerce and diverse systems of taxation. Using case studies of Amazon.com and Second Life, as well as additional practical examples, the book demonstrates the effectiveness of VAT in respect of electronic commerce and ameliorating technology in the incalculable and borderless realm of cyberspace.
