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Sommario/riassunto

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. It builds on the solutions for the effective collection of VAT/GST on digital sales included in the International VAT/GST Guidelines and the 2015 BEPS Action 1 Final Report "Addressing the Tax Challenges of the Digital Economy." It is of particular relevance recognising the growing importance of the platform economy and notably the potential of digital platforms to significantly enhance the effectiveness of VAT/GST collection given their important role in generating, facilitating and/or executing online sales.
