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Sommario/riassunto	The Internet allows for instantaneous delivery of online supplies to consumers all over the world at any time of day or night. While the resulting "digital economy" offers great opportunities to suppliers and consumers, it also raises unprecedented challenges in the collection of value added taxes, particularly because of the intangible nature of online supplies, the relative anonymity of Internet users and the borderless nature of the e-marketplace. This book assesses the practical feasibility of existing EU VAT provisions on "electronically supplied services" and tests their compliance with the widely acknowledged OECD "Ottawa Taxation Framework" and the constitutional principle of non-discrimination as embedded in international and European economic law. It reveals major flaws in EU VAT legislation and the underlying OECD benchmark, given that both assume that online suppliers are able to carry out transaction-based verifications of the status and location of their customers in the same way as traditional suppliers. After discussing possible sources of inspiration for reforming the EU VAT treatment of online supplies

(including the OECD "International VAT/GST Guidelines", the 2014 BEPS report on the "Challenges of the Digital Economy" and the recent European Commission Communication on a Digital Single Market Strategy for Europe), innovative and practical proposals are made on possible technology-based mechanisms that could be used in the future for the correct assessment and collection of value added tax on online supplies --
