

Taxation of E-Commerc Challenges and International Efforts to Regulate It

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• Abstract:

The rapid development of e-commerce worldwide in recent years has sparked significant debate regarding the tax systems governing transactions in the digital environment. E-commerce presents challenges to traditional tax systems, which primarily focus on tangible goods that can be accounted for and tracked. In this context, two distinct perspectives have emerged: one argues for the necessity of subjecting e-commerce transactions to a clear tax system, while the other holds a differing view. Each perspective has its own arguments and justifications.

Keywords:

taxation, e-commerce, obstacles

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• Introduction

Interest in e-commerce taxation has gained momentum on both international and regional levels over the past three decades, driven by the need to protect national tax bases from erosion due to the growth of electronic transactions. Traditional local tax systems face difficulties in addressing these transactions. Moreover, there is an urgent need for international cooperation to establish global tax rules and standards that ensure fair distribution of tax rights among countries, enabling them to exercise their tax sovereignty. This would enhance global trade opportunities and promote fair economic competition.

In this regard, two perspectives have emerged: one advocates for a clear taxation system for e-commerce transactions, while the other opposes this idea. Each viewpoint presents its own arguments and justifications.

In light of the above, what are the arguments and justifications for taxing e-commerce between exemption and subjection? What are the various obstacles to implementing taxes on e-commerce?

We have divided the discussion into four main sections:

1. Conceptual Framework of E-Commerce
2. Taxation of E-Commerce: Exemption vs. Subjection
3. Obstacles to Taxing E-Commerce
4. International Efforts to Address Challenges in Taxing E-Commerce

1. : Conceptual Framework of E-Commerce

The emergence of the term e-commerce is closely linked to the information revolution that has swept the world alongside the development of information and communication technologies, directly associated with the use of the internet.

1.1 Definition of E-Commerce:

There are various definitions of the term e-commerce. Some view it as commercial transactions carried out by individuals and entities that rely on the processing and transfer of digital data, including audio and video, through open networks like the internet or closed networks that allow access to open networks¹. E-commerce also refers to buying and selling processes conducted over the internet, including the exchange of information, product descriptions of consumer goods and equipment, as well as financial information services. A range of methods are used to complete

¹ Zairi Belkacem, Tobash Ali, "The Nature of E-Commerce and Its Multiple Applications," Second Annual Scientific Conference on Information Technology and Its Role in Economic Development, Faculty of Economics and Administrative Sciences, Zaytouna University, May 6-8, 2002, p. 36.

transactions, such as fax, phone, internet, and information networks². The World Trade Organization defines e-commerce as activities related to the production, distribution, marketing, sale, or delivery of goods and services to the buyer through electronic means³.

1.2 Characteristics of E-Commerce:

E-commerce is distinguished by several characteristics, including⁴.

- **Global Nature:** E-commerce transcends geographical boundaries, allowing transactions to be conducted without needing to be in a specific location. Furthermore, electronic transactions can be managed from any geographic site, leading to various implications, particularly for goods or services delivered online, such as the challenges of imposing customs duties.
- **Interdisciplinary Nature:** E-commerce reduces the gap between large and small companies, especially for goods accessible to consumers via the internet. This creates competitive pressures that compel businesses to restructure to adapt to changes brought by e-commerce.
- **Absence of Paper Documentation:** E-commerce allows complete commercial transactions to be conducted without any paper documents, from negotiation and contracting to payment and electronic delivery (in the case of digitizable goods).
- **Anonymity in Transactions:** Transactions conducted online often occur without either party knowing the identity of the other, with the possibility of one party providing false information.

1.3 Motivations for E-Commerce:

The inclination of traders towards e-commerce is driven by several factors, including⁵:

- **Commercial Efficiency:** Modern production management requires a high flow of information in supply chains, processed quickly and efficiently. The data collected can be used for market evaluation, and e-commerce enables the production of transaction-related information that can be stored and retrieved automatically.
- **Development of New Markets:** E-commerce helps businesses find new commercial outlets and markets. Companies have recognized how to implement e-commerce in their operations to strategically position themselves in these new markets.

² Mohamed Ibrahim Abdel Rahim, "Industrial Economics and E-Commerce," Youth University Foundation, Alexandria, Egypt, 2007, p. 148.

³ Roubai Amina, "E-Commerce and Its Development Prospects in Arab Countries," Unpublished Master's Thesis, University of Algiers, Algeria, 2005, p. 22.

⁴ Ibrahim El-Eiswe, "E-Commerce," 1st edition, Academic Library, Cairo, 2003, pp. 31-34.

⁵ Mohamed El-Bashir Merkan et al., "Proposed Solutions for Taxing E-Commerce in Algeria," International Conference: Modern Trends in International Trade and Challenges of Sustainable Development Towards Promising Future Visions for Developing Countries, December 2-3, 2019, Hamma Lakhdar University, El-Oued, Algeria, p. 34.

- **Streamlining Commercial Transactions:** E-commerce has reduced time and distances, facilitating commercial transactions. It encompasses both tangible and intangible products, making it promising in terms of reducing the costs associated with various transactions.

2. Taxation of E-Commerce: Exemption vs. Regulation

The rapid development of e-commerce in recent years has sparked significant debate about the tax systems governing transactions in the digital environment. E-commerce poses a challenge to traditional tax systems, which primarily focus on tangible goods that can be accounted for and tracked. In this context, two distinct perspectives have emerged: one advocates for a clear tax system for e-commerce transactions, while the other opposes it, each supported by its own arguments.

2.1 Exemption of E-Commerce from Taxation:

Proponents of this view argue for the necessity of exempting e-commerce operations from various taxes and fees. This stance is supported by several developed countries, notably the United States, which believes that e-commerce is a new form of trade that should be allowed to develop free from tax pressures. Key arguments supporting this view include ⁶:

- **Limiting the Growth of E-Commerce:** Imposing taxes on e-commerce could hinder its growth. Research studies have shown that 75% of internet buyers would reduce their purchases if governments taxed them. Some researchers, like Varian and Goolsbee, describe e-commerce as a "nascent industry," raising the question of whether this argument will remain valid as the industry matures.
- **Threat to Consumer Privacy:** Advocates argue that taxing e-commerce threatens consumer privacy, as the information required for tax assessment (e.g., buyer names, addresses, and purchase details) could compromise the confidentiality of internet usage, potentially limiting online shopping.
- **Capital Mobility:** Taxing the internet could drive companies involved in e-commerce to relocate to countries with lower taxes, as the capital in e-commerce is highly mobile and sensitive to tax variations. The focus should be on creating an attractive business environment for e-commerce rather than on how to impose taxes on it.

⁶ Jamal Matouq, Kamouche Iman, "The Legal Issues Raised by E-Commerce Related to Taxation," *Namaa Journal of Economics and Trade*, Volume 3, Issue 01, June 2019, p. 124.

- **Avoiding Double Taxation:** The international nature of e-commerce opens up global markets that transcend national borders, necessitating a framework to prevent double taxation⁷.
- **High Administrative Costs:** The administrative burden of imposing taxes on the internet—including calculating tax rates, monitoring compliance, and collecting taxes—could be prohibitively high, making it impractical to enforce such taxes.

2.2 Subjecting E-commerce to Taxation:

In response to those advocating for the exclusion of e-commerce from taxation, another viewpoint has emerged calling for the imposition of taxes on electronic transactions, based on several arguments, the most significant of which are:

- The argument that e-commerce is still in its infancy is greatly exaggerated, as this claim would only hold true if the growth of the internet were to slow significantly due to the imposition of sales taxes, which is not expected to happen. Moreover, many large online platforms have already surpassed their early stages of development⁸.
- **Consumer Behavior Distortion:** Failing to tax e-commerce could distort consumer behavior, encouraging individuals in high-tax countries to shift their purchases online to evade taxes. This creates inequity between e-commerce and traditional commerce, providing a legitimate argument for traditional retailers advocating for the taxation of e-commerce⁹.
- **Tax Revenue for Unemployment Support:** Since e-commerce may exacerbate unemployment and reduce job opportunities, governments could impose taxes on e-commerce and allocate the revenue to support unemployment and social security, mitigating the adverse social effects of digital technologies¹⁰.
- **Early Taxation Experience:** Taxing e-commerce early on would provide tax administrations with practical experience in handling these transactions and allow for the identification of challenges in tax collection, facilitating timely adjustments before the industry expands further¹¹.

⁷ Mohamed Adnan Amin Zaid, "The Taxation System of E-Commerce and Proposals for Its Adoption in the Palestinian Context," Master's Thesis, An-Najah National University, Palestine, 2014, p. 96.

⁸ Koehn, Jolynne, Delvicchio, Stephen G. Macke, H, Weldon, "Should Internet Sales Be Taxed," National Public Accountant, 2001/2002, 46(10), p. 19.

⁹ Lighart, J, "Consumption Taxation in a Digital World: Primer," Tilburg University NO2004-102, pp. 8-9.

¹⁰ Abdel-Baset Ali Jassim, "Determining the Taxable Income from E-Commerce Transactions in Iraqi Legislation (A Comparative Study)," Third Annual Conference on Legal Legislation and Information Systems (Reality and Prospects), University of Mosul, 2010, p. 75.

¹¹ Mohamed Adnan Amin Zaid, op cit," p. 98.

A third perspective lies between the two extremes of imposing taxes and granting exemptions. This view distinguishes between two types of goods and services ¹²:

- **Type One:** Transactions where agreement occurs electronically but delivery is traditional, suggesting that these should be subject to regular tax treatment according to existing rules.
- **Type Two:** Transactions completed entirely electronically, such as with information and software, which proponents argue should not be taxed for reasons including encouraging e-commerce growth, preventing double taxation, and the difficulty of tracking and auditing these transactions.

After reviewing the various viewpoints regarding the taxation of e-commerce, it can be concluded that while there are strong arguments on both sides, the taxation of e-commerce is necessary within a legislative and procedural framework that accommodates the nature of e-commerce activities. This approach will help mitigate any consequences arising from the growth and proliferation of e-commerce.

3. Obstacles to Taxing E-commerce

The imposition of taxes on e-commerce faces two fundamental challenges: one at the practical level and the other at the theoretical level. On the practical side, there are difficulties in enforcing and applying existing tax laws to e-commerce. On the theoretical side, there is a lack of tax concepts, principles, and regulations that account for the radically new nature of e-commerce¹³.

3.1 Difficulty in Identifying Taxpayers:

Electronic transactions make it challenging to identify the parties involved, as neither side sees the other, nor do they disclose their true identities. This anonymity can be exploited for tax evasion by not recording these transactions in accounting records¹⁴. Determining the taxpayer's tax status, assessing the tax, and collecting it require that the tax administration has access to the necessary information to apply income or sales taxes. Among the most important data needed are the

¹² Dadan Abdel-Wahab, "Virtual Taxation and E-Commerce: Debates, Issues, and Challenges," Journal of Economic and Management Sciences, Issue 3, 2004, University of Algeria, p. 159.

¹³ Towaher Mohamed El-Tahami et al., "Challenges of E-Commerce to Tax Systems," p. 8.

¹⁴ Azouz Ali, "Taxation of E-Commerce Transactions: Problems and Solutions," Journal of Business Economics, Issue 01, 2015, University of Chlef, Algeria, p. 74.

taxpayer's name, company address, place of residence, as well as essential information on the volume of transactions conducted and details about the parties involved during the tax period¹⁵.

E-commerce also eliminates the concept of a physical location for business activities, which means that the source of the activity might not be disclosed. Additionally, mobile e-commerce can shift its servers to countries with more lenient and favorable tax systems. As a result, taxing this new form of commerce requires different strategies for monitoring, identifying, and collecting taxes, as well as crucial regional and international cooperation and coordination¹⁶.

3.2 Difficulty in Establishing Tax Bases in E-Commerce:

The principle of sovereignty is fundamental to a state's authority in enacting tax laws and collecting taxes. Sovereignty is determined by either the principle of territoriality (taxes owed where the activity occurs) or the principle of universality (taxes based on the taxpayer's residence). The application of these principles raises significant debate on how states can assert their tax sovereignty over e-commerce transactions¹⁷. States can be classified into two main categories:

- **Territorial Principle:** Tax obligations are confined to the location where the activity occurs, regardless of whether the individual is a resident or non-resident. This principle addresses international double taxation.
- **Universality Principle:** Taxes are imposed on income regardless of its source. Various criteria are considered for determining taxable entities based on this principle, such as the taxpayer's legal relationship with the state (nationality) or residency.

Both principles encounter challenges when applied to assert a state's right to tax income derived from e-commerce activities, as income may originate from multiple jurisdictions. This complexity intensifies when a company operates across borders, leading to disputes over how to allocate taxing rights between the country where the company is based and other countries that may also claim a share of the profits.

¹⁵ Azouz Ali, "Mechanisms and Requirements for Arab Tax Coordination: Reality and Challenges," Ph.D. Thesis in Economic Sciences, University of Chlef, Algeria, 2013/2014, p. 70.

¹⁶ Khaled Baddaj Al-Sahli, "The Level of Taxation Challenges Facing E-Commerce from the Perspective of Tax Managers in the State of Kuwait," Master's Thesis, Faculty of Business, Middle East University, 2011, p. 42.

¹⁷ Mohamed Adnan Amin Zaid, op cit, p. 83.

3.3 Challenges Associated with Electronic Money:

Some economists predict that electronic money will eventually replace cash in transactions. Electronic cards with embedded chips hold individual balances and are used for payments, which could complicate the taxation landscape. Electronic payments are often executed without proper accounting records, providing ample opportunity for tax evasion. Transactions settled with electronic money may leave no traceable financial records, further complicating enforcement if payments transition entirely online¹⁸.

3.4 Difficulty in Proving Transactions and Contracts:

Governments face challenges in proving electronic contracts due to the nature of e-contracting, which relies on digital documentation methods. In the absence of a legislative framework for electronic transactions, issues arise regarding evidence and accounting practices, particularly as the industry shifts from paper-based transactions to virtual operations¹⁹.

3.5 Challenges in Tax Identification (Determining the Tax Base):

This challenge relates to intangible services, such as financial and administrative consulting offered by organizations without a physical presence. The sale of these services without disclosure to tax authorities complicates detection efforts. Furthermore, digital products sold online or exchanged in virtual markets raise questions about how to tax e-commerce transactions, contrasting with transactions where both parties agree electronically but deliver goods through traditional means. These physical deliveries are subject to customs regulations and tariffs in the buyer's jurisdiction²⁰.

3.6 Risk of Double Taxation:

The fixed establishment theory was developed to combat double taxation and resolve disputes between countries regarding taxing rights. However, this theory was established before e-commerce became prevalent. As e-commerce companies often operate without a physical presence or resident representative in the income-generating country, the fixed establishment principle is increasingly challenged. This situation results in double taxation of the same transaction, with the

¹⁸ Azouz Ali, "Taxation of E-Commerce Transactions: Problems and Solutions, op cit , pp. 74-75.

¹⁹ Ibid, p74.

²⁰ Mohamed Adnan Amin Zaid, "op cit," p. 76.

income-generating state asserting its right to tax, while the residence state (where the company is based) also claims taxing rights, potentially reducing the volume of e-commerce activities²¹.

4. International Efforts to Address E-commerce Taxation Challenges

Interest in taxing e-commerce has gained momentum internationally and regionally over the past three decades. This is driven by the need to protect national tax bases from erosion due to the growth of electronic transactions, which pose challenges for traditional local tax systems. There is also an urgent need for international cooperation to establish global tax standards that ensure fair distribution of tax rights among countries, enabling them to exercise their tax sovereignty. Such efforts are aimed at boosting global trade growth and promoting economic competition fairness.

4.1 Efforts by the Organisation for Economic Co-operation and Development (OECD):

The OECD has been a prominent organization focusing on e-commerce taxation, raising it as a critical topic in various conferences. The OECD's stance on e-commerce taxes was crystallized during the Ottawa Conference in October 1998, which produced guidelines for e-commerce taxation accepted by member and non-member countries and the business community. The guidelines included principles that should be applied to e-commerce²².

- **Neutrality:** Taxes should be fair and neutral between different forms of commerce, both online and traditional, with similar tax levels applied to similar transactions to avoid any biases.
- **Efficiency:** Efforts should aim to minimize costs for taxpayers in complying with tax requirements and reduce administrative costs for tax authorities where possible.
- **Certainty and Simplicity:** Tax rules should be clear, simple, and easy for taxpayers to understand, ensuring they are fully aware of their tax obligations.
- **Effectiveness and Fairness:** Taxes should yield the correct amount at the appropriate time. This principle relates to efficiency but focuses more on balancing the needs of taxpayers and tax authorities to achieve timely and accurate tax collection.

²¹ Abdel-Hadi Ibrahim Abdel-Hafiz, "Proposed Framework for Tax Amendments Necessary for the Transition to E-Commerce," *Journal of Financial and Trade Studies*, Volume 9, Issue 2, 1999, Faculty of Commerce, Beni Suef, p. 47.

²² Mohamed Adnan Amin Zaid, "op cit," pp. 90-91.

In June 2013, the G20 and OECD launched the Base Erosion and Profit Shifting (BEPS) Project to tackle tax avoidance by multinational corporations exploiting gaps and mismatches in different countries' tax systems. The project aims to develop a single, internationally agreed-upon set of rules for addressing e-commerce taxation challenges²³. One key action within BEPS, Action 1, addresses the tax challenges posed by the digital economy²⁴.

The Organisation for Economic Co-operation and Development (OECD) has introduced a work program to develop a consensus-based solution for the tax challenges arising from the digitalization of the economy. This program is built on two pillars. The first pillar focuses on the allocation of taxing rights among countries (i.e., determining which country has the right to impose taxes and on what basis). It proposes guidelines on profit allocation (i.e., determining the portion of profits subject to tax in each country) based on rules related to the concepts of "significant economic presence," "user participation," and "intangible marketing" within a country. The second pillar addresses the remaining challenges of base erosion and profit shifting (BEPS).

Under the first pillar, three proposals have been introduced to reach a consensus on how to allocate taxing rights for income derived from cross-border digital activities. These proposals include²⁵.

- **User Participation Proposal:** Adjusts profit allocation rules to recognize activities generating value through user participation and interaction, requiring certain companies to allocate a portion of profits to countries with active user bases, regardless of physical presence.
- **Marketing Intangibles Proposal:** Seeks to allocate income generated by intangible marketing assets to the country where these assets are utilized, regardless of legal ownership within multinational groups.
- **Significant Economic Presence Proposal:** Establishes taxable presence based on substantial economic activity within a country, as evidenced by sustained revenue generation, user base, or localized billing and payment methods.

²³ Ramadan Sidiq, "Taxes in the Digital Economy," Dar Al-Nahda Al-Arabiya, Cairo, Egypt, 2020, pp. 277-278.

²⁴ Tarek Abdel-Kader Ismail, "Taxes on the Digital Economy in Arab Countries," Arab Monetary Fund, 2021, p. 15.

²⁵ Ibid, pp17-18.

4.2 Efforts by the European Union (EU):

At a 1999 meeting in Brussels, EU countries aimed to develop a unified stance on e-commerce taxation to harmonize divergent national laws. The EU addressed challenges with indirect taxes on e-commerce, establishing rules for goods sold within and imported into the EU and addressing digital products sold to EU residents.

In June 2000, EU Commissioner Frits Bolkestein proposed VAT on online transactions, and in May 2002, the European Commission established an e-commerce VAT Steering Committee. This committee required VAT on electronic transactions within EU countries with a minimum rate of 15%. A recommendation was also issued to allow EU countries to tax digital goods and services purchased by EU residents from outside the Union. Sellers exceeding €100,000 in annual sales within the EU must register and remit VAT in the country of their customers²⁶.

To counter tax avoidance, the EU introduced an anti-tax avoidance directive in 2016, resembling OECD measures under BEPS with some differences, such as an exit tax on unrealized gains of assets transferred outside the EU. In March 2018, the European Commission introduced rules to ensure favorable tax treatment for digital business activities within the EU ²⁷

4.3 Efforts by Some Arab Countries:

Several Arab nations have initiated tax reforms to generate revenue from growing e-commerce usage²⁸ :

- **Egypt:** The Egyptian government proposed four e-commerce taxes, including VAT, stamp duty, income tax, and an e-commerce activity fee. In 2019, VAT was imposed on certain platforms, and in 2018, an additional tax on social media advertising was approved. The Egyptian Ministry of Finance continues to develop guidelines for online ad tax collection.
- **Saudi Arabia:** Since January 2018, a 5% VAT has applied to online purchases within Saudi Arabia, including imports as outlined in the General Authority of Zakat and Tax guidelines.
- **United Arab Emirates:** VAT has been applied at 5% since January 2018 on most goods and services, including digital services.

²⁶ Mohamed Adnan Amin Zaid, "op cit," p. 101.

²⁷ Ramadan Sidiq, "op cit," p. 311.

²⁸ Tarek Abdel-Kader Ismail, "op cit," p. 16.

- **Algeria:** Algeria is increasing direct taxes on digital services, having introduced a 5% flat tax on online sales in early 2019, following the introduction of VAT on e-commerce in 2018.
- **Conclusion**

The imposition of taxes on e-commerce presents two primary challenges: practical and theoretical. On the practical side, existing tax laws often struggle to adapt to the dynamic and rapidly evolving landscape of online commerce. This results in enforcement difficulties and inconsistencies in taxation, which can lead to tax base erosion for governments. Theoretical challenges arise from the absence of universally accepted concepts, principles, and tax regulations that account for the distinctive and transformative nature of e-commerce. The traditional tax frameworks, which were designed for conventional retail transactions, are often inadequate for addressing the nuances of digital transactions.

Despite the compelling arguments from various stakeholders regarding the taxation of e-commerce, it is evident that imposing taxes on e-commerce is not only necessary but imperative for maintaining the integrity of national tax systems. However, this should occur within a coherent legislative and procedural framework that accommodates the unique characteristics of e-commerce, ensuring fairness and efficiency in tax administration.

Recommendations:

Develop Comprehensive Tax Legislation: Governments should create specific tax laws tailored to e-commerce that reflect its unique operational characteristics. This legislation should include clear definitions of taxable events, the digital presence of businesses, and guidelines for cross-border transactions.

International Collaboration: Countries should work together through international organizations, such as the OECD, to establish a global consensus on e-commerce taxation. This collaboration can help create uniform standards that mitigate tax avoidance and ensure equitable tax treatment across jurisdictions.

Utilize Technology in Tax Administration: Implementing advanced technologies such as data analytics and artificial intelligence can improve tax compliance monitoring and enforcement. Digital platforms can be utilized to streamline tax collection processes and reduce compliance costs for both taxpayers and tax authorities.

Educate Taxpayers and Stakeholders: Raising awareness and providing education about e-commerce tax obligations is crucial. Governments should engage with businesses, especially small and medium-sized enterprises (SMEs), to inform them about their tax responsibilities and the importance of compliance.

Encourage Fair Competition: Tax policies should be designed to create a level playing field between traditional retailers and e-commerce businesses. Ensuring that all market players adhere

to the same tax obligations will promote fair competition and consumer trust in both online and offline markets.

Monitor and Adapt Policies: Given the rapid evolution of e-commerce, tax authorities should regularly review and adapt tax policies to keep pace with changes in technology and business models. This agility will help ensure that tax systems remain relevant and effective in capturing revenue from digital transactions.

By implementing these recommendations, governments can establish a more equitable and efficient tax environment for e-commerce, enhancing the sustainability of their tax systems while fostering growth in the digital economy.

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