



Le indicazioni della Commissione Europea sul commercio elettronico

A cura di:

Giancarlo Cervino





***G20 – OCSE - COMMISSIONE EUROPEA
B.E.P.S.***

*BASE EROSION AND PROFIT SHIFTING
REPORT*

ACTION PLAN JULY 2013

ACTION 1

Address the tax challenges of the digital economy



ACTION 1

Address the tax challenges of the digital economy

- *Identify the main difficulties that the digital economy poses for the application of existing international tax rules and develop detailed options to address these difficulties, taking a holistic approach and considering both direct and indirect taxation.*



ACTION 1

Address the tax challenges of the digital economy

- *Ability of a company to have a significant digital presence in the economy of another country without being liable to taxation due to the lack of nexus under current international rules.*



ACTION 1

Address the tax challenges of the digital economy

- *The attribution of value created from the generation of marketable location-relevant data through the use of digital products and services.*
- *The effective collection of VAT/GST with respect to the cross-border supply of digital goods and services.*



Associazione Information & Communication Technology Dottori Commercialisti





CONCLUSIONE

Una rivoluzione fiscale ci attende!

