

Taxing Global Digital Commerce

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Preface

This book is the successor to Richard L. Doernberg and Luc Hinnekens, *Electronic Commerce and International Taxation* (1999) and Richard L. Doernberg, Luc Hinnekens, Walter Hellerstein, and Jinyan Li, *Electronic Commerce and Multijurisdictional Taxation* (2001). As with the initial revision of this book, this revision is published under a new title – *Taxing Global Digital Commerce* – to reflect the significant changes that have been made to the content of the earlier volumes. In addition to revising and updating much of the earlier material, the successor edition expands the coverage of the original book, reorganizes its presentation, and adds several new chapters.

In recognition of the many significant changes to the consumption tax rules for cross-border transactions, the VAT sections of the book have been completely replaced, with a new section on basic principles in Chapter 3 and new Chapters 5 and 6. Chapter 5 critically analyses the OECD work on e-commerce in particular and cross-border VAT rules more generally. Chapter 6 compares different approaches to the legal design of VAT place of taxation rules, illustrating the comparison through a number of basic e-commerce examples. A new Chapter 7 is devoted to the United States retail sales tax (RST) and includes an analysis of the consumption tax issues raised by cloud computing. Finally, as its title suggests, this volume expands the focus of the earlier volumes, which focused primarily on the ‘law’ as it relates to e-commerce, to take a broader look at the relationship between tax law and technology in the digital age. Chapters 9 and 10 in particular extend the analysis from the earlier editions to see whether any general lessons can be learned about this relationship. The study of the relationship between taxation and technology change is a relatively new phenomenon, and we recognize that our book does not provide a complete picture. Nevertheless, we hope that it provokes on-going discussions of this important relationship to gain a clearer understanding of the ways that technology provokes tax policy changes and facilitates administration by tax authorities and compliance by taxpayers.

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31 May 2013

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