





jobs through this channel.

A significant part of the problems that arise in the taxation of e-commerce is that the existing tax regulations are based on geographic dependence but on the other hand that the e-commerce does not include any dependence to a place in a physical sense.

Another problem is that the place where the income is earned and the intricacies about the determination of full obligation and tax assessment. These can be solved if countries mutually agree and reach a common view. The view which is accepted internationally is taxing e-commerce according to the existing laws and regulations.

At this point of the process, the principles set out by the OECD on the issue of taxation of e-commerce still remain valid. The basic approach about the tax treaties based on the OECD model is that the taxation of the state of residence is virtual and the taxation of the state of source is secondary. For a rapid improvement in the solution of problems in this regard is only possible by the realization of a comprehensive co-operation at international level.

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