

Tax Challenges of Digitalization

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The focus on tax challenges surrounding the digital economy began at the Organization for Economic Co-operation and Development (OECD) in 2013, when the OECD and G20 governments launched the Base Erosion and Profit Shifting (BEPS) project. The BEPS project identified fifteen different "action" areas where tax rules could be strengthened to prevent BEPS, and "Action 1" focused on the tax challenges of the digital economy. On Tuesday, March 12 the OECD launched a public discussion on its recent review of the tax challenges associated with the digitalization of the economy. This follows the release of a discussion draft in February 2019, which highlighted five policy options under two separate "pillars" for dealing with potential difficulties in taxation caused by the digital economy.

Please click here to read the full alert on the potential challenges as well as possible solutions.

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