

Taxation Aspects of International E-Commerce

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Abstract. While the EU has standard rules on tax, they may be applied differently in each country. That's why the European Council recently adopted new rules to make it easier for online businesses to comply with tax obligations. On 11 December 2018, the European Commission announced new measures aimed at making online marketplaces play their part in the fight against tax fraud in the European Union and at easing administrative burdens for businesses selling goods online. In particular, the new rules ensure that goods sold from storage facilities within the EU will have the correct amount of tax charged, even when the goods are technically being sold to consumers by non-EU businesses. From 2021, large online marketplaces will become responsible for ensuring that tax is collected on the sales of goods by non-EU companies to EU consumers taking place on their platforms.

Keywords: e-commerce, tax, technology, income, law, regulations, justice, itax

Introduction

Taxing e-commerce is a global challenge for governments and business alike. Due to the development of e-commerce, especially the sale of goods and services over the internet on a global scale, the structures of enterprises have changed and new business models are emerging. They are characterized by dematerialization and decreasing importance of the physical location of production factors. Digital technologies are radically altering business and operating models, resulting in round-the-clock and border-less value creation for businesses (Isin, Ruppert 2015, p. 27-45). Tax administrations throughout the world face the formidable task of protecting their revenue base without hindering either the development of new technologies or the involvement of the business community in the evolving and growing e-market place. Tax authorities worldwide are also introducing newer tax laws to deal with these digital business models and require greater transparency through disclosures and seamless exchange of taxpayer information between tax authorities. Therefore, the question arises about the contemporary understanding of the significance and scope of the country's tax jurisdiction (Szwajdler 2017, p. 685-703). The legal constructions of nodal tax institutions rooted in the provisions of international tax law require an analysis in terms of whether they ensure the implementation of fiscal tax policy objectives and counteract cross-border tax avoidance. In view of the above, the question arises whether, for example, the concept and scope of tax jurisdiction of the state or the rules of international income taxation, international double taxation or tax residence change.

Electronic commerce is one of the most important factors in the development of the global economy and the evolution of international economic relations. The rapid development of the e-commerce industry creates opportunities for entrepreneurs to expand into new markets and the opportunity to reach a large number of customers. Due to the legal nature of e-commerce, growth forecasts and the mechanisms of its taxation, there is a need to analyze not only the problems of taxing income from e-commerce, but also the potential development trends of the tax system that are developing or projected under its influence. It is now possible to see both the inadequacy of existing legal solutions regarding the taxation of income from e-commerce and the uncertainty of tax law in this respect.

1. Taxation of e-commerce

In a broader sense, this concept can be understood as the limit of the state's fiscal policy. At present, with regard to the broadly understood matter of human rights, the problem of taxation borders is gaining a new dimension. The classic concept of "taxation limits" includes research, in which the authors directly try to define the concept of taxation limits and the amount of maximum tax rates (e.g. Laffer Curve) (Wanniski 1978). The abstract dimension of defining the limits of taxation in e-commerce is reminiscent of the attempt by Michael Sandel to define the boundaries of markets in the modern world. The title of his publication "What Money Can not Buy (...)" indicates the main assumptions of his research. (Sandel 2012, 42) (Satz 2010, 37-45).

Historic tax laws may not be fit for purpose in the modern economy. Given today's regulatory, social, political and technological changes, tax authorities, regulations and legislation are struggling to keep up. Technology allows us to create simulations of new phenomena and behaviors of people and allows to define tax rules in electronic commerce. The needs of individuals and countries are also changing all the time, which is why it will be necessary to set new legal regulations, tax policies and taxes (itax) (Ting 2014).

Undoubtedly, the questions regarding tax bounds in order to implement the tax fiscal function are one of the most important issues of tax theory and tax law at present (Juchniewicz 2016, p. 21-53). Electronic commerce allows you to pose traditional questions about various tax theories, taxation rules, tax law and the content of tax law relations. The issue of taxation in e-commerce has both theoretical and practical significance, including due to insufficient knowledge of the direct tax mechanism in the digitized economy, as well as the need to develop new taxation models. (Eccleston 2012, 81-111).

The lack of legal regulations regarding taxation of income from e-commerce should be considered from the perspective of the principle of tax certainty, because abstract legal norms should indicate the behavior of entities. Formal certainty of tax law should enable proper organization of their tax law relations by clearly indicating their rights and obligations towards the state in the field of taxes. The requirement of legal certainty in tax law should be of a special nature and should result in very precise legal regulations and control mechanisms by the state, including in the area of e-commerce taxation¹. Legal regulations regarding the taxation of e-commerce transactions and scientific research in this respect should take into account the specificity of international commercial law (Lipniewicz 2018, 24-134).

The problem of e-commerce taxation is global. The exchange of tax information between states is considered to be the greatest achievement in international, or actually global (Stewart 2013, 316-344). The issue of tax justice should in particular be addressed to these new issues, which also involve the problem of the impact of tax policies and taxation rules of some countries on other countries and is included in the literature in the context of tax competition (Kuo 2009, 181-242).

The actions of countries with the status of 'tax havens' allow them to influence the shape of national and international tax regulations. It can also be assumed that their role, taking into account the essence and legal nature of e-commerce, will grow. The place of existence of attractive tax systems becomes the area of e-commerce, which creates great opportunities in the area of international business (Cockfield 2014).

The international nature of income taxation is particularly important in the field of e-commerce. In e-commerce, there is a kind of ignoring national borders, which causes many legal problems. E-commerce

¹ Eg. CJEU 27.09.2007, case C-409/04 *Teleos plc and others v. Commissioners of customs & Excise*; case CJEU 6.02.2014, case C-424/12 *SC Fatorie SRL v. Directia Generala a finantelor Publice Bihor*; case CJEU 16.09.2008, case C-288/07 *Commissioners of Her Majesty's Revenue & Customs v. Isle of Wight Council*.

is the main element that intensifies contemporary problems of international income taxation. In a broader sense, this problem also applies to property taxation, including virtual taxation, and taxation of e-commerce transactions with indirect taxes. The legislator, unfortunately, is not keeping pace with the emergence of new technologies at both national and international level. The main direction of changes in this area is consumer protection.

Another area that has always raised doubts is the problem of intellectual property taxation. The nature and legal nature of intellectual property and the scope of the work also apply to the taxation of income from electronic commerce transactions. Intellectual property, which is the exclusive right to the results of an intellectual activity of a natural person in terms of tax law, should be treated on an equal footing with materialized objects. On the other hand, the intangible nature of the subject of taxation in various forms of intellectual property (e.g. copyright) requires special solutions in the field of taxation.

Therefore, a good solution should be to base the provisions of international and national tax law on the values constituting the content of tax rules, the defining of which is a postulate of knowledge about taxes and tax law (Dworkin 1998, 60). The analysis of tax justice therefore means a study, which is in fact unfair. Judgment of justice can be made from different perspectives, and the individual's scope of justice does not always coincide with the concept of social justice (Burman 2014). Justice is a fundamental legal and ethical concept (Gomułowicz 2019, p. 143-160). Due to the fact that it is a difficult concept to specify and there is no legal definition, the literature distinguishes several approaches to justice (Wright 2000, 1859), and several theories of justice can be pointed out (Waldron 2010). In this sense, honest fulfillment of tax obligations is an act of solidarity, because the state is a common good (Gomułowicz, 2001, 28). Justice will always be a subjective category because it is just what a particular person regards as just.

The "Encyclopedia of Global Justice" published in 2011 contains a wide range of concepts and assigns global importance to global taxes, including the possibility of introducing them (Deen 2011, 120-200). In other, similar studies, particular emphasis is placed on the issues of combating the global phenomenon of tax evasion and avoidance, fair distribution of tax revenues between states, international tax competition and a tax on financial transactions (Pogge 2016, 14-24). It is worth bearing in mind the elaborations devoted to global justice, which may set the direction of analyzes and inspire in the formulation of proposals under international tax law (Benshalom 2009). Tax competition between countries, the lack of proper cooperation and international solidarity in the field of tax law, the unfair distribution of income between countries and the lack of involvement of international organizations in taking appropriate action can be identified as obstacles to the implementation of global tax justice (Brooks 2009, 267-297).

2. Subject of taxation in e-commerce

In fact, the concept of not imposing new, special taxes for e-commerce, which, according to the idea of the nineties, was to develop, is recognized all over the world. The activities of international organizations, including the OECD, had a great impact on the development of this concept². Taxation of electronic data with bit-based tax is non-functional and discriminatory, but taxation based on the place of residence and source of income are recommended³.

² [Eg. OECD 2001, Taxation and Electronic Commerce, Implementing the Ottawa Taxation Framework Conditions, www.oecd.org/tax/consumption/Taxation%20and%20eCommerce%202001.pdf access on 7.04.2019]

³ Sacher Report, OECD Digital Economy Paper Nr 29, www.oecd-ilibrary.org/docserver/download/5kzdd8h6717h.pdf?expires=1412158406&id=id&accname=guest&checksum=89D38E3293CBEE69FC185F53A4FE40F5 access on 7.04.2019.

The definition of e-commerce for tax purposes may depend on many factors, in particular on the type of taxes, subject and purpose of taxation. From the perspective of the possibility of taxing e-commerce, the basic legal institution is the transaction which via commerce is implemented (Juchniewicz 2016, p. 84-112).

The division of transactions, being a bilateral activity, makes it possible to separate individual facts and to include them in legal norms for tax purposes, and therefore, in the case of relatively similar user activities, different tax consequences may occur. The content of the transaction raises doubts in the field of tax law, especially regarding the classification of receipts from the use of electronic products and their forms of taxation. Presentation of the content of e-commerce in the form of individual transactions for tax purposes serves to regulate the tax-related issues and should result in the creation of separate tax structures or taxes.

The subject of e-commerce is an unspecified term, which is of primary importance when products that do not have a material form are sold. The subject of the tax are legal facts, the occurrence of which results in the taxpayer's tax obligation. The object of tax may be the behavior of the tax entity, as well as the subject of this behavior. These elements should not be equated with each other, i.e. one can not equate the subject of taxation with an object in the physical sense, e.g. income and earning income. The object of taxation most often outlines the external boundaries of economic phenomena.

The subject of tax is often reflected in the titles of legal acts, such as the Act on Income Tax from legal persons, the Act on Value Added Tax. The issue of e-commerce in a broad sense refers to all commercial activities related to the processing and sending of dematerialized products including text, sound and digital image (Cockfield 2002, 606).

The development of a new, uniform definition of e-commerce has its theoretical justification. It results from the classification of e-commerce as a new part of commercial law, which would have its own legal institutions and rules for their regulation, including commercial transactions carried out as part of e-commerce (Lubasz 2013, p. 370-409). The theoretical aspect is justified, for example, due to the dynamic development of technology and, therefore, making their legal nature dependent on commercial transactions.

The feature of electronic commerce is its international character, therefore the source of effective legal regulations should be a uniform definition of e-commerce and individual components accepted by all countries or the development and adoption of a model definition. The legal character of new technologies can be illustrated by a dispute regarding the concept of goods and services. In virtual reality, the boundary between the two objects of trade: goods and services disappears. The problem of distinguishing goods and services in e-commerce is perceived in various ways in different branches of law. Other legal consequences in the different treatment of the object of e-commerce may in particular concern civil law, tax law and international private law.

In e-commerce, the remarks regarding goods and services in the classic approach lose meaning, because in civil terms we exclude the provision of services and treat them as the subject of a broadly understood contract of sale. Studying the problems of e-commerce is also difficult due to the variety of terminology in different languages. Differences in legal regulations refer to the components of goods and services that in other jurisdictions are treated equally in the light of the law (Rendahl 2009, 123-135). The problem of classification of goods and services becomes more complicated due to the emergence of new electronic content that from the legal perspective is an abstract matter, not covered by any legal regulations (Steiner 2009).

Despite included in art. 7 of Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 listing services provided by electronic means, however, it is difficult to consider them as a definition, so there is still no general definition of e-commerce taxation in the EU (Parrilli 2008). The law therefore has a large variety of e-commerce content as well as different concepts for the treatment of electronic products⁴, where in the first place they are compared to the real world, including goods and services in a classical approach. The nature of these legal institutions allows us to assume that regardless of the different treatment of electronic commerce in individual jurisdictions, these are separate legal institutions that have their own legal status.

3. International taxation of income from e-commerce

One of the characteristics of e-commerce is its extraterritorial nature, and the implementation of electronic transactions in e-commerce with a foreign entity is just as easy as with a domestic entity. The specificity of tax-related relations in e-commerce is that they are complicated by the existence of a foreign element. The foreign element is the basis that distinguishes between national and international regulations as well as national and international law (Reuven Avi-Yonah 2004).

Modern technical capabilities do not reliably identify participants of e-commerce based on an IP address (McIntyre 2011). There are many tools that allow you to hide the real IP address of your computer or display a false one (Rady 2013).

Traditional mechanisms and tax tools in essence lose their effectiveness in e-commerce, and although electronic commerce will always exist on the territory of one or several countries, it will never have a non-spatial character. In the 'traditional' trade system, the taxation system of income and wealth was determined by the residence and source principle on the basis of double tax treaties concluded between countries. The basic rule in double taxation treaties is the taxation of profit at the place of the registered office of the enterprise, unless the entity operates in another country within the facility located there (Lang 2008, 388).

Bearing in mind the international character of transactions in e-commerce, the taxpayer's examination in general, but the taxpayer as a resident or non-tax resident is crucial for the analysis of the tax-related relationship. The criterion for determining the country of residence can be easily manipulated. The purpose of choosing the appropriate place of registration of the registered office of a legal person would be obvious, and thus reduce the tax burden by choosing tax jurisdictions with low tax rates, e.g. tax havens (Doernberg, Hinnekens 2001, 373-380).

One of the taxation concepts deviates from the assumptions based on taxation of the taxpayer's residence, and considers it appropriate to tax income from e-commerce based on the criterion of the source of taxation (Vahn 1998). The advantage of assumptions based on taxing income from e-commerce at source is acceptance in international law, and the disadvantage of, among others, the problem of income tax control and enforcement as well as the inability to deduct tax deductible costs. However, there are no legal regulations regarding taxpayers' residences for e-commerce. The legal

⁴ E.g. case Faaborg-Gelting Linien A/S v. Finanzamt Flensburg C-231/94, <http://curia.europa.eu/juris/showPdf.jsf?jsessionid=9ea7d2dc30db068846678baf4fb0a3d7c9da358b6695.e34KaxiLc3qMb40Rch0SaxqTbNn0?text=&docid=99983&pageIndex=0&doclang=EN&mode=req&dir=&occ=first&part=1&cid=43875> access on 8.04.2019 r., or sentence: CJEU 27.10.2005 r. in the matter Levob Verzekeringen BV, OV Bank NV versus Staatssecretaris van Financien C-41/04, <http://curia.europa.eu/juris/showPdf.jsf?jsessionid=9ea7d2dc30d5243d5d6628a5416ca1efa8c94b473fa6.e34KaxiLc3qMb40Rch0SaxuNbNz0?docid=65579&pageIndex=0&doclang=PL&mode=lst&dir=&occ=first&part=1&cid=93158> or sentence: CJEU 29.03.2007 r. Aktiebolaget NN versus Skatteverket C-111/05, <http://curia.europa.eu/juris/liste.jsf?language=pl&num=C-111/05>

nature and contemporary development of new technologies therefore create further challenges for both the residence principle and the source of taxation. In view of contemporary technological solutions, it should be assumed that e-commerce taxation will be based both on the residence principle and the source principle.

According to the concept of the residence principle and source presented in 1997 by Howard J. Levine, Sanford H. Goldberg and Ellen Seiler Brody (Levine 1997), the main criteria for determining the place of taxation should be human activity or the activity of machines (devices). According to their concept, if the provision of e-commerce services requires a significant human contribution, the place of taxation should be the place where these activities are carried out. However, if the provision of services takes place in an automated manner and does not require a significant amount of human work, then taxation should take place at the place where the given service is used (Wilde 2015).

Tax jurisdiction concerns not only its residents, but also non-tax residents, and therefore foreign taxpayers who operate or derive income on the territory of a given country. For entities operating in several countries, it is important to avoid double taxation, which is also important from the perspective of states and their tax policies. The tax law determines the tax status of foreign taxpayers and the amount of their tax liabilities depending on the type and period of business activity of a foreign taxpayer in a given country. Determination of the taxpayer's tax office is used to assess the economic activity of a foreign taxpayer in a given country in relation to income taxes.

In international tax law, as in the domestic tax law, every type of income has its own source of obtaining it. It is important to identify possible sources of income in e-commerce, and the classification of tax revenues in e-commerce in international tax law may depend on the definition of the area of e-commerce. Revenues from e-commerce can be treated as different tax revenues, for which different taxation rules will apply, including different tax rates.

The scope of potential virtual income is basically limited only by human imagination. Modern technologies and e-commerce pose a challenge in terms of existing income classification rules for tax purposes. OECD countries do not classify e-commerce revenues in a uniform manner. This issue is very complex and cannot be clearly resolved. Depending on the case, e-commerce revenues may be classified as revenues from the sale of goods, as corporate profits or as license fees.

From the perspective of tax relations in which there is no foreign element and taking into account relations with residents of countries with which no double taxation agreements have been signed, it is important that individual states create legal regulations at the national level to determine the rules for classifying income from electronic commerce. It is also necessary for countries to coordinate their positions on this matter with other countries that have concluded agreements to avoid double taxation. It is worth considering developing and assigning income from e-commerce to a completely new income category (Juchniewicz 2016, p. 231-240).

The existence of legal regulations does not guarantee the certainty of taxation or the certainty of tax law. It is desirable to ensure the certainty of tax regulations. Due to their essence, tax relations generate objectively conflicting interests on the one hand, and individual taxpayers on the other. Therefore, it would be necessary to develop a unified position in the field of goods and services that constitute the content of e-commerce, which would eliminate many legal problems. Accepting a uniform tax content in e-commerce would mean a new state of affairs when it comes to the distribution of tax revenues.

Summary

The specificity of e-commerce raises many questions about the concept of income in tax law, and in view of its automation and speed of transactions, a possible effective measure is automatic, international exchange of tax information, which should be automatically processed in order to use its results for tax control and preventing tax evasion and avoidance (Grinberg, 2016). In addition, only the development of a compromise in international taxation of transactions in e-commerce will allow further development of the concept of virtual taxes and virtual taxpayers.

The explosive growth of sales to European consumers via the internet – ‘distance selling’ – is huge. But it does bring responsibilities for retailers in terms of understanding the tax liabilities and charges in each EU state. The European Commission has been working to break down online barriers that prevent people from enjoying full access to all goods and services being offered by businesses in the EU. Ending unjustified cross-border barriers, facilitating cheaper cross-border parcel deliveries, protection of online customer rights and promoting cross border access to online content are some of the ways to achieve the Digital Single Market Strategy⁵. On December 11, 2018, the European Commission announced a report on new measures to engage online markets to fight tax evasion in the EU and to reduce the administrative burden on online merchants. The new measures are part of an EU policy to combat VAT fraud and to increase the collection of VAT on e-commerce. Regulations introduce components of the new VAT system for companies that sell goods online, when the agreed framework will come into force in 2021 (One-Stop Shop). The regulations further clarify the situations in which online platforms will be considered to have facilitated a sale between users, and detail the records businesses must keep on sales made via their interface. The Commission said that, since online marketplaces will be liable for any missing VAT, authorities will be sure that they can claim the tax due when sellers from outside the EU have not complied with the rules. The new rules will also ensure that the goods sold from storage facilities within the EU will have the correct amount of VAT charged, even when the goods are technically being sold to consumers by non-EU businesses. The Commission said that it can be difficult under the current rules for member states to obtain the VAT due on goods from so-called "fulfilment centres."

The new regulations also introduce inspections of large internet platforms whose owners are responsible for ensuring that VAT is levied on non-EU traders who sell goods to consumers in the EU (B2C sales). In terms of problems of international tax law, double tax treaties play a special role, which are a kind of source of international tax law. These types of contracts play the most important role in establishing the concept of taxation of income and assets in domestic and international law. Bearing in mind the nature of new processes related to the international taxation of e-commerce income, it can be concluded that this is the next stage in the development of international tax law, which is characterized by its own taxation rules.

Over the course of the last decade or so, calls for greater transparency in the corporate world have increased. In many jurisdictions, tax authorities have invested in Big Data platforms, developed analytics tools to enhance compliance and limit fraud, and are increasingly cooperating with one another. Tax authorities have embraced digital technology. They are using it to interpret taxpayer trends and ensure companies are able to achieve better compliance with local legislation. Furthermore, tax authorities are able to digitalise taxpayer data and share it across multiple jurisdictions. As more solutions become available and costs decline, tax authorities are seizing the opportunity to prevent and detect crime, improving their revenue collections and boosting operational efficiency. On the other side, technology is helping companies to cope with increased demands for transparency from regulators. It is

⁵ In the context of the Digital Single Market, the Commission is working to minimize burdens attached to cross-border e-commerce arising from the different regimes within the EU. It wants to provide a level playing field for EU companies, big or small, and see that VAT revenues flow to the country where the consumer is based.

also improving efficiencies which will have an impact on how tax authorities collect revenue in the future.

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