

Action 1

Address the tax challenges of the digital economy

Potential policy change

Action Plan will look at the ability of the company to have a significant digital presence in the economy of another country without being liable to taxation in the other country.

Considerations



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Attribute digital sales to jurisdiction of customer?

The characterisation of income derived from new business models.

Attribution of value created to market location data?

Indirect tax (VAT) issues will also be considered.

