Call for Blog Posts: Taxation and the Digital Economy - Latin American and the Caribbean Regional Perspectives

By:

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CALL FOR BLOG POSTS

AFRONOMICSLAW WRITTEN SYMPOSIUM ON

“TAXATION AND THE DIGITAL ECONOMY: LATIN AMERICAN AND THE CARIBBEAN REGIONAL PERSPECTIVES”

There is a global consensus that the existing international tax rules and standards are not adequate to fairly allocate taxing rights and income among countries, prevent tax base-eroding transactions carried by multinationals, and fight harmful tax competition among countries. The digitalization of the economy has exacerbated these problems, and even developed countries are not able to collect taxes on the profits of some multinationals anymore. Thus,

countries are seeking to reform the international legal tax system focusing on the corporate taxation standards and the tax challenges arising from the digitalization of the economy. Notwithstanding the efforts at the international level, States are increasingly resorting to domestic measures to ascertain taxing rights on digital companies such as the imposition of Digital Services Tax (DST).

Paradoxically, digital companies are also improving tax compliance, providing for innovative tools for the combat of tax evasion and stimulating economic inclusion of informal activities. Digital services like cloud computing, blockchain, big data analysis, and electronic payments are playing a relevant role in the modernization of tax administrations, the simplification of taxing procedures, and the development of Domestic Resources Mobilization (DRM) strategies, for example.

This symposium organized by the AfronomicsLaw with the assistance of Monica Victor focuses on the synergies between taxation and the digital economy in Latin America and the Caribbean. Critical reflections based on theoretical arguments, empirical analysis and the actual steps that the Latin American and Caribbean (LAC) Region countries are taking to tax the digital economy appropriately while also modernizing tax administration and procedures are welcome.

The following is a non-exhaustive list of suggested topics for authors:

1. Imposition of DST as a means of exercising taxing rights in the digital economy.
2. Alternatives to DST imposition, such as changes on VAT legislation.
3. Digital services and the modernization of tax administration.
4. Digital tools applied to the combat of tax evasion.
5. Digital Services Tax
6. Digital services and tax compliance.
7. Simplification of tax procedures such as tax return filling.
8. Risks associated to digitalization and taxation. Are taxpayers' privacy rights affected by the automatic exchange of information for tax purposes?
9. The impact of the use of digital services in revenue collection.

We welcome submissions from scholars, practitioners, activists and graduate students. We strongly encourage graduate students to apply as well. The posts will be due on **September 15, 2020**.

Submission Guidelines

AfronomicsLaw encourages submissions that are of an analytical and reflective nature.

- Ideally, submissions should not exceed 2000 words without prior arrangement with the blog editors.
- Hyperlinks rather than footnotes are required.
- org reserves the right to publish any blog contribution, after reviews.
- org does not allow blog posts that are not original or that have been posted elsewhere

If you have questions, feel free to email **Monica Victor** at monica.victor.1209@gmail.com.

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