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taxes on the digital economy. This article is divided into four main parts. The first part is a brief introduction to the concept of the digital economy and its characteristics. The second part discusses the challenges of taxation of the digital economy, such as the lack of physical presence of digital companies in traditional tax jurisdictions and the difficulty of defining the taxable object. The third part presents the main tax issues related to the digital economy, including VAT, corporate income tax, and personal income tax. The fourth part concludes by summarizing the key findings and providing recommendations for future research and policy development.

The digital economy has become a significant part of the global economy, with digital companies such as Google, Facebook, and Amazon becoming major players in various industries. However, the taxation of the digital economy poses several challenges. One challenge is the lack of physical presence of digital companies in traditional tax jurisdictions, which makes it difficult to apply traditional tax rules. Another challenge is the difficulty of defining the taxable object, as digital companies often engage in complex business models involving multiple jurisdictions. The main tax issues related to the digital economy include VAT, corporate income tax, and personal income tax. VAT is a consumption tax that is applied to the sale of goods and services. Corporate income tax is a tax on the profits of corporations, while personal income tax is a tax on the income of individuals. The taxation of the digital economy is a complex issue that requires a multidisciplinary approach, involving experts from law, economics, and accounting. Future research and policy development should focus on addressing the challenges of taxation of the digital economy, such as the lack of physical presence and the difficulty of defining the taxable object. It is also important to ensure that the tax system is fair and efficient, taking into account the unique characteristics of the digital economy.