

Development of tax and accounting activities programs and their relationship to E-commerce work

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INTRODUCTION

New information and communication technologies (NICT) and the internet has brought tremendous change and evolution to the world we live in currently, in the way we communicate, make our decisions and in a way more general about our lifestyles. NICTs have become essential in most areas like education, economics, science, politics, administration public and the business world.

According to the Center for Meetings and Studies of Directors of Tax Administrations (CREDAF, 1999), electronic commerce is a revolutionary means of making business. It has been pointed out that it offers extraordinary potential and promises to be an engine for economic growth and a source of productivity gain in all the economies of the world. The Tax Affairs Committee of the Organization for Cooperation and Economic Development (OECD, 1998) added that electronic commerce is even to stimulate growth and employment in industrialized countries as in countries emerging and developing countries..

With this in mind, it was noted that the tax administration has a role predominant to play, which is to establish a fiscal climate favorable to the development of this new form of trade, while ensuring fair taxation of the sector.

In no case should the tax administration constitute an obstacle for the development of e-commerce. On the contrary, it must provide an incentive framework for development of economic activities.

The Malagasy State and its technical and financial partners, with broad involvement from the private sector, have embarked on projects to popularize telephony and the internet, recently supporting the establishment of modern infrastructure telecommunications. Our island is now connected with fiber optic cables underwater East Africa Submarine - cable System (EASSy) and Lower Indian Ocean Network (LION), offering a very high speed connection.

At the national level, with the four (4) telecom operators: TELMA, Orange, AIRTEL and LIFE, the Madagascan territory is served by backbones. nationals ensuring maximum coverage of all regions.

In Madagascar, the persistence of the political and economic crisis and the absence of a clear legal framework governing the electronic commerce sector did not prevent economic operators to develop and innovate their service offer, in order to better meet the needs of customers and market demand.

In recent years, it has been noted the creation of new companies that make of electronic commerce, which specialize in areas of sales and purchases online and e-tourism, telemarketing, remote secretarial, computer engineering (SSII) and in outsourcing (BPO3).

For reference, in 2012, according to our own surveys carried out with the DGI and the Internet searches, we identified 32 merchant sites, 45 companies in IT services companies, and call centers. Many of these ICT companies, however, appear to operate clandestinely in Madagascar.

Unfortunately, the Malagasy public administration in general is behind schedule the use and appropriation of NICTs, and lack of mastery of this sector. In particular, at present, the control of these companies at least partially escapes the tax administration given the absence of a specific legal framework.

A tax system adapted to the characteristics of this type of trade has not yet been developed. Added to this is the difficulty of identifying and locating these companies, which are more or less virtual, and above all the complexity of their operations constituting an obstacle major to conduct an effective tax audit. Therefore, there is a risk that these activities are the source of fraud and / or tax evasion, which would consequence of generating tax revenue losses for the state.

Economically, the absence of taxation of electronic commerce could distort the market by disadvantaging traditional paying companies their taxes and are subject to systematic tax audit.

It is therefore important for the Directorate General of Taxes (DGI) to assess the challenges of electronic commerce on our socio-political and economic environment, and to consider setting up an efficient system for taxing this new sector.

The overall objective of this study is to contribute to broadening the tax base to through the taxation of electronic commerce which would be an important tax source in the future. More specifically, our goal is to give a predictive assessment of economic issues and tax implications created by electronic commerce and then to seek means to carry out an optimal taxation of this sector.

The main question asked concerns the procedures for setting up a effective taxation of electronic commerce in Madagascar. Among other words, how adapt the Malagasy tax system in the face of the challenges and changes brought about by NICTs.

In our approach, we posed as a starting hypothesis that we must tax e-commerce in the same way as traditional commerce.

The field of study of this thesis work will relate to the field of commerce electronics in general and its taxation. So, we will not deal with its impact economic for Madagascar. For the preparation of this study, the standard methods recommended in terms of scientific work have been adopted: analysis of legal texts, scientific works, statistics; carrying out an inventory, a diagnosis of sector and its environment at global and local level; carrying out surveys and polls on the ground ; and a review of international practices in the area of ecommerce taxation.

In order to understand and master our field of study, we consulted various books and academic journals dealing with the taxation of electronic commerce. Also, a review of the legal texts and directives planned at the level has been undertaken. national and international with a direct or indirect link with electronic commerce. Internationally, we have consulted the various directives and resolutions established by various international organizations or bodies. Among these organizations may include: the European Union (EU), the Organization for Cooperation and Development Economic (OECD), International Telecommunication Union (ITU), Organization World Trade (WTO), United Nations Economic Commission for Africa (UNECA), the United Nations Commission for Trade Development International (UNCITRAL), the meeting and study center for leaders of tax authorities (CREDAF).

Throughout our study, we conducted surveys and polls with national and international experts, tax specialists, tax inspectors, officials from different ministerial departments, and the general public. And this, in order to better understand reality, see trends, and collect the views and aspirations of key players in the sector.

This work of memory will be divided into three (03) main parts. Initially time, we will proceed to a general framing of electronic commerce and taxation related, which framing will be completed by an inventory of the NICT and ecommerce sector in Madagascar.

In a second step, we will define the challenges of trade taxation electronic for the Malagasy tax administration by relying in particular on a diagnostic analysis of e-commerce. Finally, we will propose measures to promotion of electronic commerce in Madagascar integrating in the perspectives a possible taxation of this sector.

1.1 GENERAL ABOUT TRADE

1.1.2 ELECTRONICS AND ITS TAXATION

Across the world, e-commerce is enjoying great success in many sectors: tourism, IT and the sale of cultural goods. Above all, it is essential to understand this domain well, to master it and to distinguish its peculiarities compared to traditional trade before proceeding to its taxation proper.

This first part will revolve around the following 3 axes: first, the presentation general in the field of electronic commerce; then the rules of tax law in the electronic

commerce sector; finally, an inventory of this emerging sector in Madagascar, putting its developments into perspective.

1.1.3 UNDERSTANDING ELECTRONIC COMMERCE

Since e-commerce is a new area, the right understanding of it is of beneficial benefit not only for the users but also for state agents. This chapter will be devoted to the technical definition of e-commerce, its history and its mechanism, which constitute prerequisites necessary to easily understand its mode of operation, its place in world trade; which is essential to understand its tax aspects.

1.2 Some definitions

At present, there is no consistent and unique definition of trade electronic. Each state or agency has adopted its own definition, which was dictated by relation to each system and in consideration of the economic interests of each.

It follows that the choice of this definition can have many implications for both practical, legal and fiscal plans. In general, we can distinguish two main types of definition of e-commerce:

1.3 Restricted and extensive definition.

1.3.1 Restricted definitions

For the Organization for Economic Cooperation and Development (OECD, 1997) electronic commerce means "all forms of commercial transactions, combining individuals and organizations, which rely on the processing and transmission of digitized data, including text, sound and image ". For the World Organization Commerce (WTO, 1998) e-commerce is "all of the activities of production, advertising, sales and distribution of products carried out through telecommunications networks.

In the free encyclopedia Wikipedia (2011) e-commerce is synonymous with sales online, which refers to the exchange of goods and services between two entities on networks IT, especially Internet.

.After seeing the restricted definitions, let's see the extensive definitions of this concept.

2.3 Extensive definitions

The American Congress (1998) understands by electronic commerce: "all transactions conducted on the Internet or through Internet access, including purchase, rental, license, offer or goods, services or information and the provision of internet access this institution.

Stressed that the crucial element that distinguishes between traditional trade

and e-commerce is "the commitment to sell goods and services online". In other words, any business done online should be treated as electronic transaction even if the completion of the market requires physical delivery at title

As an example, buying a book from an online store is considered a electronic transaction although the work is delivered through postal services. According to the European Commission, e-commerce encompasses multiple activities a miscellaneous: goods and services, online delivery of digital information, transfers electronic funds, electronic stock exchange activities, electronic bill of lading, commercial auctions, public procurement, direct sales to consumers and after sales services.

The Center for Meetings and Studies of Directors of Tax Administrations (CREDAF, 1999) adds that electronic commerce is broader than the simple purchase of products and services electronically, it encompasses the whole range of activities carried out electronically. It designates exchanges between companies,

exchanges between businesses and consumers and the provision of public services carried out by using ultra-modern information and telecommunications technologies, such as telephones, fax machine, ATM, credit and debit cards, teleshopping and private and protected computer networks for the purposes of our study, generally speaking, we will mean by trade electronic, any commercial operation using the Internet as media and allowing to acquire or sell, through electronic communication systems,

including the internet system, goods and services. E-commerce can take many forms and affect various areas activities: from business to consumer (from the acronym in English B2C: Business to Consumer); from business to business (B2B: Business to Business); from business to state B2G: Business to Government); from consumer to consumer (C2C: Consumer to Consumer).

2.3.1 Historical evolution of electronic commerce

Towards the XXth century electronic commerce developed in a way spectacular around the world, a phenomenon accompanied by the rapid advance of new technologies.

So understanding e-commerce inevitably brings us back to looking at its history and its place in world trade as well as initiatives of the authorities international on this.

Paragraph 1: History

The concept of e-commerce was born at the time of the first transactions made by electronic means. The precursor of e-commerce is Data Exchange Computerized (EDI) which allowed in the 60s to make document transfers between two companies. The EDI tool is presented on page 12 of this brief.

In 1978, in the United States, electronic funds transfer was created to allow banks to optimize the digital transmission of payment orders. In 1979 Michael Aldrich created the online sales system to allow transaction procedures between consumers and businesses or between two companies, using a phone as a means of recording the

transaction on a computer. However, until 1991 electronic commerce has been banned in the United States.

In France, the origins of e-commerce date back to the 1980s with the appearance of The arrival of the Internet then took an .business to consumer transactions by minitel important place in the field of electronic transactions, pushing back the use of EDI causing its almost disappearance. In the United Kingdom, in 1981, CityBank was among the first institutions. financial who provided the electronic banking system to make business-to-business transactions. . By way of illustration, the first grocery store on the internet has born in 1989 with the Peapod.com site which sold vegetables, .crisps, etc.

Paragraph 2: Some statistics

Globally, electronic commerce accounts for a significant share of the economy, especially in developed countries. The following table and illustrate the volume of trade by region .

Table 1: World statistics on electronic commerce by region

Country	(%) Percentage	Amount (in billion USD)
United States	29,00%	166,03
Europe	34,10%	195,22
Asia Pacific	27,20%	155,72
Rest of the world	9,70%	55,53
Total	100%	572,50

Source: Nuwave Marketing Group, 2011

According to this figure, Europe is the first consumer of e-commerce product with a market share of 34.1% for an amount of 195.2 billion dollars, then the States United, 29% for 166.03 billion dollars. Africa and the rest of the world are on the bottom row, achieving an amount of 55.53 billion dollar. In fact, these shifts are especially due to the importance of the digital divide between developed and developing countries developing. The African continent has a technological penetration rate 11 %low, while this rate reaches 58.3% in Europe and 78% in North America. In France, Association de l'Economie Numérique (ACSEL) believes that transactions between businesses and individuals (B2C) reached 20 billion euros in 2008 ,this amount reached 25 billion euros if we include banking services and online financial securities trading. For France, electronic commerce represents less than 5% of total retail trade. According to the Federation of E-commerce and Sales Distance (FEVAD) almost 7 out of 10 Internet users ordered online in 2008.

According to the US Department of Commerce (US Census Bureau), B2C comes a long way behind B2B, in value: B2B represents more than 90% of electronic commerce. Through elsewhere, in 2008, B2C (online retail) only represented 3.5% of the American retail business.

Table 2: World population and evolution of internet users (2000-2011)

Region	population	User Internet	User Internet	Penetration	Evolution	User 2011%
	%2011 (estimate)	December 31st 2000	last statistical	(%Population)	2000-2011	
Africa	1,037,525,058	4,515,400	118,600,620	12.40%	2627.40%	4.70%
Asia	3,879,741,877	114,305,000	922,320,554	24.80%	707.90%	45.00%
Europe	816,426,346	105,096,093	476,213,935	59.30%	355.10%	23.70%
Middle East	216,258,843	3,284,800	68,553,666	32.70%	1988.00%	5.30%
America	347,394,870	108,096,800	272,066,000	79.30%	152.70%	14.00%
North	597,283,165	18,068,919	215,939,400	37.20%	1038.40%	11.30%
Oceania Australia	36,426,995	7,621,480	21,294,830	61.10%	174.40%	2.00%
TOTAL GLOBAL	6,931,055,154	361,985,492	2,097,006,005	31.20%	483.40%	100.00%

Source: Miniwatts Marketing Group, 2011

Through these statistics, we can notice that the African continent is the lagging behind in Internet use, with an average penetration rate of 11.4 %. However, between 2000 and 2011, it partially caught up with other countries with a record development of 2,527.40%. This was possible thanks to the firm will of the States Africans to bridge the digital divide, supported by international institutions: as the United Nations agency, the International Telecommunications Union (ITU), in the framework of the international initiative - "connect Africa before 2012."

Paragraph 3: International initiatives within the framework of trade electronic Many countries and organizations have created dating platforms, conferences, forums and working groups to discuss issues and frameworks regulations of electronic commerce.

One of the most active players in international trade is the Organization World Trade. In 1998, it took two initiatives in particular: the adoption of a temporary moratorium aimed at to exempt all online transactions from customs duties and the creation of the program working for e-commerce. Within the WTO, the issue of Categorization of

electronic transactions has been discussed many times. The question is to whether electronic transactions should be considered as services¹⁰ or

like goods¹¹. For example, the classification of music a merchandise or service changes depending on whether the music is provided on a CD-ROM (a commodity) or through the internet (a service)? And can these transactions be subject to different tax and customs regulations depending on this classification?

In legal terms, in 1996, the United Nations Commission for International Trade Development (UNCITRAL) developed the Model Law on e-commerce. This law is transposed in many countries as a point of departure for the incorporation of electronic commerce into traditional commercial law.

The United Nations Center for Trade Facilitation and Trade electronics (UN / CEFAT) designed an initiative to develop online commerce at through the introduction of ebXML¹². This new standard was to be the main standard for electronic document exchange, replacing the current EDI standard. For its part, the OECD has addressed the various aspects relating to electronic commerce,

including consumer rights protection and electronic signatures and particularly in the area of taxation. She released recommendations and directives in order to harmonize the measures and provisions taken by member countries, in this meaning. In March 2000, in Lisbon, the European Union (EU) initiated the "Dot Summit Com" concerning the elaboration of strategies for the development of electronic commerce in Europe. Corrective measures have been taken to try to protect public interests and social issues in promoting universal access, competition policy and restrictions in the distribution of harmful content. In addition, this body adopted the" directive on electronic commerce "as well as a series of other directives on the electronic signature, data protection and financial transactions electronic.

In the Asia Pacific region, Asia Pacific Economic Cooperation (APEC). APEC established the Electronic Commerce Steering Group to address questions around consumer protection, polluting¹³ and cybersecurity. Recently in 2010, this group developed an action plan on the institution of the dematerialization of procedures within the Asia Pacific region.

Through this section, it has been seen that electronic commerce is a subject that has attracted the attention of the majority of international organizations, each of them dealt with the political, social, legal, technical and fiscal aspects relating to trade electronic. The work of these institutions was aimed at ensuring security legal of electronic commerce through the creation of various laws and directives, to foster promoting it and making it an economic lever, gaining consumer confidence and create a framework to ensure its taxation.

Section 3: Operation and mechanism

After defining and recalling the historic moments of electronic commerce, the following subsections will deal with the technical part and the descriptive processes related to its

3.1 methodology:

Paragraph 1: Instruments used in electronic commerce In electronic commerce six main instruments are used: the telephone, television, electronic data interchange, payment systems, money electronic, Internet and electronic signature.

3.1.1 Telephone:

The telephone is the oldest instrument used in the business world. It's a versatile tool that allows you to advertise, negotiate, perform, among other things purchases or even or proceed to payment. However, it should be noted that its use for an operation is not enough to say that we are doing e-commerce. Currently, we are witnessing the emergence of a new form of electronic commerce which is mobile commerce or m-commerce. With technological convergence, with the telephone you can write, photograph, film, publish, communicate, play, download data, make purchases, perform financial transactions or access a service telephone or mobile banking .

3.1.2 Television:

Television can be a vehicle for electronic commerce . Currently, various services are integrated with cable televisions: tele-shopping, purchase of music or video on demand, Internet access. Cable-TV has helped develop the advertising potential as well as offering many additional channels and many other interactive services .

3.1.3 Electronic Data Interchange (EDI):

EDI is a major tool for electronic commerce. It allows two computers belonging to two different companies to exchange documents and information from automatically, for example to make calls for tenders, register orders or issue invoices. EDI was previously used only by large companies and their providers on a private network known as "wheeled", using its own infrastructure telecommunications with own standards. It offers better security compared the Internet EDI is also used by administrations, such as at customs French, through the use of a tele-procedure system to facilitate exchanges with partners and declaring customs, and facilitate the identification and routing of

3.1.4: Electronic money

One of the electronic payment and money transfer systems is basic tools for e-commerce. Among the most used tools, we can mention automatic teller machines (ATMs), credit cards or debit, electronic money. The US Federal Reserve Office sets the currency electronic like "money circulating electronically". This money electronic

circulation through cards issued by companies like Mondex¹⁵ VisaCash¹⁶ and Cybercash.

3.1.5 Internet:

At the dawn of the 21st century, the internet is the ultimate tool for making e-commerce. Broadcast advertisements, place orders, establish a contract, making a payment is now possible using a single instrument: the internet. Recently, large distribution companies have attacked the use of social networks like facebook, which currently has 800 million users, for do e-commerce. The www.vincentabry.com site believes that F-commerce (facebook commerce) could be worth 30 billion dollars in 2015, or roughly 5% of volume of global electronic commerce.

3.1.6 Electronic signatures:
According to article 1316-4 of the French Civil Code, the electronic signature consists of the use of a reliable identification process guaranteeing its link with the act to which it is attached. Electronic signatures are a means of authenticating individuals on internal transactions.

Digital authentication is part of electronic commerce. She should facilitate electronic transactions concluded online. Thus, its purpose is to build customer trust in the internet. As an illustration, the French DGI already uses the electronic signature with its tele-declaration system. In Madagascar, on the DGI website, previously reserved for large companies, a tele-declaration space made it possible to send the tax declaration, to withdraw the forms, to collect the declaration and payment receipts, to see the tax situation but not yet online payment. A new measure has been taken in this sense obliging taxpayers managed at the level of the Regional Services of Companies (SRE) to make their declaration online.

Paragraph 2: The stages and processes in the electronic trade Whether in traditional commerce or electronic commerce, stages of a transaction are pretty much the same. However in e-commerce, a large part of these steps are done online. In electronic commerce, there are three major stages: research, order and payment, then delivery.

3.3.1 Research:

The first step is research or prospecting. During this phase, the client searches for information on a particular product. The supplier and the consumer thus establish the first contacts, not necessarily leading to a transaction.

3.3.2 Order and payment:

The second step consists of placing the order followed by the regulations or payment. When the two parties have agreed on the terms of the transaction, they can write the contract.

For settlement, often in electronic commerce, payment is made by electronic communication of a credit card or bank account number or a account like Paypal

3.3.3 Delivery:

The third stage is that of delivery. It can be a physical delivery or in a dematerialized form. As a note, the last two steps can be reversed as appropriate. For example, in some developing countries where payment in electronic money is not yet popularized, online sales companies get their money back at the time of delivery to domicile of the product.

After studying the business process, the table and the illustration following will summarize the innovations brought by electronic commerce compared to traditional trade.

Table 3: Comparison between traditional commerce and electronic commerce

Traditional commerce	Electronic commerce
Use of traditional paper	Use of IT support
Meeting of buyers and sellers at a place physical: the market	Place of trade, virtual market (merchant shop or by videoconference)
Physical meeting between buyers and sellers except in the case of catalog sales	Online correspondence, online contract establishment
Payment in cash or by check	Settlement of transactions by bank transfer, credit card credit or electronic money
Physical sea, air, mail delivery	Electronic delivery

Source: Clean, 2011

Some commercial sites are used as information showcases, others allow you to process all the processes of an online transaction. Today, the most advanced sites allow instant online payment using the system MEPS.

In summary, the process of electronic commerce takes place as follows: the customer search online for the product that suits him, select the product, validate his choice and add in his electronic basket, place the order, choose his payment method made at payment, receives an email confirmation of their request and tracks delivery of the product with the use of a user password associated with a password.

CONCLUSION

By way of conclusion, we have presented throughout this work that electronic commerce presents considerable challenges for developed and developing countries such as Madagascar. The exploitation of electronic commerce and new technologies

could constitute an engine of the economic development of our country in particular by the creation of new jobs and the attraction of foreign investors.

New technologies offer an opportunity for developing countries to revive and restructure their economies. However, it is indisputable that the internet and electronic commerce also present new challenges for world administrations, and Madagascar is not spared from this phenomenon.

In fact, the tax administration faces several challenges, especially in the area of tax collection. To meet these challenges, the Directorate General of Taxes of Madagascar must consider anticipating the changes and mutations brought by ICT and above all prepare technically so as not to suffer the harmful consequences.

In this sense, we offer an arsenal of recommendations and perspectives for developing electronic commerce and at the same time preparing the measures and provisions for its effective taxation in Madagascar. The modalities for setting up an effective electronic commerce taxation system in Madagascar take place in several stages.

As a first step, the process must start with the establishment of a clear legal framework in order to ensure legal certainty for electronic commerce. In a second step, the creation of several entities such as the national authority for the certification of electronic signatures and the brigade of fight against cybercrime is a crucial step. At the same time, the national strategy for the development of electronic commerce, as we have proposed, must be carried out and implemented with the cooperation of economic players, different departments of the State and our technical and financial partners.

Internally, the DGI must think about adapting current legislation in order to integrate the practice of electronic commerce. As an example, it is proposed to set up a registration system for non-resident companies operating in electronic commerce, new collection systems by third parties such as financial institutions that deduct taxes and duties. on electronic transactions.

On questions relating to the concept of permanent and fixed establishment of business, which has aroused a lot of unresolved discussions at the global level, criteria and conditions must be taken into account in order to qualify that a website or a server may be assimilated to a fixed place of business. Functional analyzes relating to the use of these means must be undertaken. A website or IT equipment cannot constitute a permanent establishment if the functions exercised there are limited to preparatory or auxiliary activities. In addition, some amendments to the tax provisions are proposed with regard to the adoption of computerized accounting, recognition of the electronic invoice and extension of the right of communication.

For the Directorate General of Taxes, we recommend programs such as the launch of a research and development project in IT focused on taxation, the implementation of capacity building programs for tax administration agents in ICT, training , practical

internships and exchange of experience in the partner countries of Madagascar in the exploitation of new technologies.

However, in this study we have limited ourselves to dealing only with the general aspects of electronic commerce and its taxation proper. We encourage other studies to be carried out on the economic impact of e-commerce on the Malagasy economy.

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