

TASUTA vebinar: Digiüleminek ja maksud

EML

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Euroopa maksumaksjate assotsiatsioon (TAE) kutsub tasuta veebiseminarile - Digiüleminek ja maksud: võimalused ja väljakutsed (Digital transformation & taxation: opportunities & challenges). Seminar on inglise keeles, toimub neljapäeval, 18. juunil kl 16.00-17.30 (Saksa aja järgi) zoom'i keskkonnas. Selline veebiseminar võiks pakkuda huvi näiteks ettevõtjatele, (majandus)ajakirjanikele, poliitikutele, õppejõududele, üliõpilastele, aktiivsetele kodanikele, keda huvitab, mida riikide kasvav digivõimekus võib maksumaksjatele kaasa tuua.

Seminari ingliskeelne tutvustus: Together with the OECD, the European institutions are launching a new attempt to create their own Digital Service Tax. The reason given for this plan is that it is intended to make the existing tax systems fit for the digital age. However, higher taxes for digital companies are not only motivated by the principles of fair taxation, because even if the EU Commission seems to assume otherwise, digital companies also have costs and pay taxes and duties, directly through corporate taxes and indirectly through the creation of jobs subject to wage tax. At present, only the American big players Google, Amazon, Facebook and Apple (GAFA) and the Chinese big player Alibaba are affected by the digital tax. Lack of transparency in tax planning models is certainly not the trigger for the digital tax proposals. After all, transparency and stricter rules have already been created throughout Europe. A critical look at the situation raises the question why the tax affects American and Chinese companies in particular? Or is it perhaps the worry of not getting enough of the tax cake? Actually, if the idea of tax fairness is to be put forward, it must be about ensuring that taxes are paid, that no taxes are evaded and that tax competition is not circumvented. Which country then gets the taxes is not primarily important. In fact, in an increasingly digitalised economy, where almost all companies are making digital transactions, the question arises as to how this can be reflected in the old tax systems. When a "digital equalisation tax" is created, the question naturally arises as to its scope. For just as the digital tax was proposed by the EU Commission as a tax (3%) on turnover and has already been introduced by France, it will not only lead to a high and in some cases existence-threatening burden for digital companies, but will inevitably result in our EU exports being consistently taxed in the USA, China and all other non-EU countries. It remains to be seen to what extent this will have a detrimental effect on the tax revenue of the respective exporting countries and depends on the tax structure. In view of the particular topicality of the issue in connection with the EU economic recovery plan presented by Commission President Ursula von der Leyen and other programmes such as the Green Deal etc., which provide for an extensive budget in the trillions, it is clear that this will require new and additional sources of income, as this cannot be financed to any extent with the EU funds available to date. How should a digital tax be structured, globally, EU-wide or national-individually? Is a taxation which only ties in with turnover at all fair? How can an

unequal taxation of digital and non-digital companies be avoided in a digital tax system? How can it be ensured that the principles that have been in force up to now, such as the equivalence principle, the insurance principle, the efficiency principle, and the neutrality of taxation decisions, continue to apply? What impact would this have on SMEs? Can a digital tax as currently conceived by the European Commission be integrated into the framework of fair global competition? It is of existential importance that we on the part of the companies now enter into the discussion and take the floor. It is important to ensure that the digital tax is discussed objectively and no longer ideologically motivated.

Registration

link:

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