

Methods of the International Interaction in the Control over the Taxation of Electronic Commerce in the Countries of a New Silk Way

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Abstract

Thus in the modern tax laws there are no effective methods of the tax control which could be used with a view of revealing subjects of the electronic commerce evading from statement on the tax account or underestimating size of actually received incomes. Therefore creation of the effective mechanism of the taxation of subjects of the electronic commerce, considering unique features of electronic enterprise activity in a network the Internet, can increase considerably growth of tax revenues in budgetary system of Russia, China, India and South Korea.

Prompt development of information technologies has led to formation of essentially new environment of realization of enterprise activity. For today in the world are totaled hundred thousand corporate sites, and large business almost has completely passed to use of own or branch trading sites.

Great opportunities of electronic commerce during last years characterize the segment of activity as one of most quickly growing, however questions of normative regulation of separate directions of electronic commerce remain opened. Process of rough becoming of sector of electronic commerce observed now causes necessity of the immediate sanction of a lot of the problems arising before the state.

Now the major problem of the tax control over sphere of electronic commerce is the problem of absence of precise system of interaction of tax departments of the various states. Really, the network the Internet as a matter of fact represents boundless space; however the right to collection of taxes should belong to the certain country.

In this connection subjects of electronic commerce have an opportunity to avoid occurrence of a duty to pay taxes due to registration of enterprise sites in domain zones of other countries. Though such situations yet have not received a wide circulation, in the further they can arise [103, with. 90]. Therefore already at the given stage it is necessary to develop system of interaction of tax departments of the largest states, especially, such as China, South Korea, India and Russia with a view of increase of a collecting of tax payments from the companies which have registered enterprise sites in domain zones of other states where enterprise activity actually is not conducted.

For this purpose we shall consider an example when the Russian company realizing digital audio records to the Russian consumers, has three sites, not one of which is not registered in Russia (that is in a domain zone «ru»). The first site having "www.musicshop.cn address, is registered in China, by means of the Chinese company, being by the authorized registrar of China. The second site located in the general domain zone «com», is registered by the Indian company-registrar. Besides the third site of the company is registered in a domain zone of offshore jurisdiction (the Dignity-volume of island), thus as the registrar of a site the offshore company acts, having the right to not submit to requirements of tax departments of islands the Dignity-volume, and also to tax departments of other countries.

The offered model testifies that the registration information on the subject of electronic commerce will not contain in the specialized register of tax departments of Russia, however at use of standard search systems, such as the Yandex, tax bodies of Russia can find out the fact of illegal conducting enterprise activity.

Really, it is easy enough for making as a result of carrying out periodic network the Internet-monitoring as contents of an enterprise site will be presented in Russian, and for extraction of a comprehensible level of the income the site should be popular enough in users, and, means, to have on itself references.

Nevertheless, in this case tax departments of Russia do not have powers on closing this enterprise site, in fact registrars of other countries are not obliged to submit to requirements of Federal tax service of the Russian Federation. In such situation tax departments of Russia should will address with the requirement about closing illegal enterprise sites in tax bodies of the countries where addresses of these sites have been registered. Thus registrars of other states will be obliged to close the enterprise sites registered by them on demand of departments of tax service in which they consist on the tax account.

The separate moment is work with the registrar of the offshore company who has an opportunity to not submit to requirements of tax departments of islands the Dignity-volume. In that case tax departments of Russia are compelled to address with corresponding inquiry in the International corporation on distribution of address space in a network the Internet (ICANN) which has special powers on delivery of sanctions to registration of sites to the certain address. The given corporation has the right to close on its own behalf an illegal enterprise site, and also to withdraw the license at the registrar of islands the Dignity-volume. Thus according to norms of the international rules of a network Internet ICANN it is obliged to satisfy requirements of official state departments of Russia (Federal tax service) on closing on its own behalf an illegal enterprise site.

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