

# POLICY IMPLICATIONS FOR CAREC REGION IN TERMS OF TAXATION, LICENSING AND REGULATIONS

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# Smart Contracts

- AI, blockchain and cloud computing
- Legal attribution
- User protection

# Digital Goods

- Streaming and social-commerce
- New licensing models in the clouds
- Delivered when the subject matter enters the particular system designated by the addressee and is capable of being retrieved and identified.

# Taxation of digital economy

- Outdated tax rules not reflecting the new ways in which profits are created in the digital world
- A digital platform deemed to have a taxable 'digital presence' or a virtual permanent establishment by taking into account its revenue, number of users and transaction volumes
- Applying to revenues created from activities where users play a major role in value creation

# E-Payment

- Market access
- Risk management
- Legal liabilities

# Anticompetitive Practices

- Abuse of market dominance
  - technological advantages
  - number of users
  - capability of controlling the relevant industry
  - other business operators' dependence on them in transactions
- Platforms' unfair practices
  - Rules
  - Technologies
  - Other means

# Paperless Trade Facilitation

- Enabling legal framework
- Single window facilities
- Platform services in paperless trade

# International Cooperation

- International laws
- International standards
- International initiatives

Thank you!