



Ifa: Electronic Commerce and Multijurisdictional Taxation

Richard L. Doernberg, Walter Hellerstein, Jinyan Li

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Electronic Commerce and Multi-Jurisdictional Taxation (2001) is the successor to the widely-acclaimed **Electronic Commerce and International Taxation (1999)**. The new edition contains expanded and enhanced consideration of the tax treatment of electronic commerce from both an income tax and a consumption tax perspective.

Not only does the new edition provide a detailed and up-to-date analysis of VAT developments regarding e-commerce, but it also explores the implications of e-commerce for the US state and local sales and use tax regime. It discusses developments in Europe and the United States while enlarging its focus to include the tax treatment of e-commerce in China, India, Canada, Australia, and throughout the world.

At the same time, the authors have deftly woven the latest OECD and European Community developments into the fabric of the book. There is no other book on the market today that analyzes the practical tax consequences of e-commerce with the multi-jurisdictional and multi-tax perspective of this insightful work by distinguished academics and practitioners Richard Doernberg, Luc Hinnekens, Walter Hellerstein, and Jinyan Li.

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