

## Tighter rules for digital economy (2/32/18)

Latvia is experiencing the development of digital economy with increasingly more business being done through websites and mobile apps. However, the traditional methods of tax administration are not always effective enough in digital economy, and so the State Revenue Service (SRS) is looking to strengthen methods that are suitable for monitoring payment of taxes on income derived from online sales of goods and services. In the light of the OECD's paper of 16 March 2018, Tax Challenges Arising from Digitalisation – Interim Report 2018, the Cabinet of Ministers on 3 July approved proposals for amending the Taxes and Duties Act to improve the rules governing the tax administration process and to help fight tax evasion in digital economy. In this article we take a look at some extra obligations traders are to face and some measures designed to help the SRS faster detect cases of tax evasion.

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