

NEW LIMITS OF TAX LAW IN THE LIGHT OF E-COMMERCE TAXATION

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The subject of the paper is the analysis of limits of taxation and tax law in the light of e-commerce taxation

The main aim of the paper is to show at the same time financial approach and philosophical approach to classic tax issues

The methodology of the study includes general scientific methods (analysis, synthesis, description) as well as sociological approach.

The main results and scope of their application. The use of new methodology in describing the limits of tax law is not only a matter of tax certainty but also a matter of future fiscal stability. All kinds of behaviours of the internet users we partially owe to the legal regulations. In this perspective, we can give many examples of implementation of the regulative function of law, including also tax law. Constant presence in the virtual world leads to the modification of the object of study. The commonly studied human impact in different areas of the virtual world, including also the creation of the law of Internet, is substituted with a new direction of studies - the analysis of the impact of the virtual world on the behaviour of its users. Not without significance to the issues of taxation of e-commerce are different models (simulations) of behaviours of objects of tax-law relations, which may constitute a basis, on the one hand - for the scientific studies, and on the other hand, the possibility to develop in due time appropriate institutions and mechanisms of tax law.

The presence of new technologies that should be assessed in the light of limits of taxation. We must be aware of the fact that the modern day principles and techniques of taxation shall not stand the test of time and we will be forced to prepare ourselves for their radical change.

Conclusions. Assuming that legal and financial relations are one of the main manifestations of statehood (sovereignty), and their content in terms of this study changes because of the occurring changes of technological nature, the changes in the existing legal and financial relations should be noticed, on the one hand, and on the other hand, the emergence of new legal and financial relations (e.g. legal and financial relation in cyberspace). Due to completely new legal and financial relations (possibly a new type of legal and financial relations), it must be assumed that the modern object of tax law is expanding. Logically, the object of financial law should be also scientifically extended in order to attempt to regulate the taxation in cyberspace or even taxation of robots (virtual robots).

Introduction

We owe much to commerce and in particular, such values as prosperity and peace within the state and in the international arena can be named. International commerce is a

political instrument used for establishing various alliances, unions and other groups of interest. Commerce may be the tool for extorting pressure by some countries on other countries and may intensify the economic and social phenomena. The basis for functioning of a state in the international arena is the economic cooperation between countries. It must be acknowledged that none of the modern countries is functioning in complete isolation. It is worth adding that at different stages of e-commerce development through the prism of globalization we experience the expansion of information production, and the use of Internet not only increases the speed of all process related to commerce, but also creates a new reality in that environment. A new legal reality where we should think about new tax rules.

The issue of taxation of e-commerce, in general understanding, concerns the widely understood area of mobility. In the economic sense, this may imply mobility of capital on the one hand, and on the other hand the mobility of the participants of business relationships (e.g. mobility of consumption, mobility of employees, mobility of the object of commerce)¹. In the light of the issue of taxation, mobility essentially inspires the undertaking of discussions and scientific research on the influence of e-commerce on tax revenues from revenue tax and income tax. New taxes on e-commerce can currently be of marginal importance as a source of budgetary revenues. The share of the above mentioned taxes in the budgets of particular countries should not also be forecast at a level higher than the ratio of e-commerce value to the total economy. The specificity of the e-commerce allows to assume that, taking into account the possibility to avoid and evade direct taxes, the proportions of the tax revenues will be lower than the value of e-commerce in the economy of a given country. It may only be optimistically forecast for the future that because we are all potential participants of e-

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¹ See, for example, on the topic of mobility of capital and mobility of employees in the light of the tax policies and the problems of tax law: Fuest, Clemens and Huber, Bernd and Mintz, Jack, Capital Mobility and Tax Competition: A Survey. Foundations and Trends in Microeconomics, Vol. 1, No. 1, pp. 1-62, 2005. Available at SSRN: <http://ssrn.com/abstract=415042> [last visit: 26.06.2018] and Kirsch, Michael S., The Role of Physical Presence in the Taxation of Cross-Border Personal Services (2010). Boston College Law Review, Vol. 51; Notre Dame Legal Studies Paper No. 09-47. Available at SSRN: <http://ssrn.com/abstract=1526998> [last visit: 26.06.2018]

commerce, therefore it might be expected that we will have to deal with a kind of common tax (mass tax in Internet), that will be adopted by a number of various states around the world.

For the purposes of finding the optimal tax and legal solutions, it is necessary to adopt brand new conceptual assumptions in tax law. It is crucial in the cognitive process to outline a new definition of the concept of limits of taxation. The author assumes that the classical definition of limits of taxation is based on the attempt to determine the upper limits of tax burden. The still open question in the scope of determining the optimal taxation limits in its classical sense is also not without significance. The legal nature of the e-commerce environment (also including the Internet) refers to the questions asked through the literal meaning of the concept “limits”. The legal-dogmatic analysis of the described tax law institutions points to the possibility of the existence of completely new legal categories, which have not been described so far in the tax law literature. The simplification of the described issues is their virtual nature, which literally means the attempt to isolate the category of a virtual taxpayer, virtual tax, virtual object of taxation, electronic (virtual) tax haven. The defined concepts of new taxation limits (or possibly lack of limits) is the basis for further analysis of legal components of the legal structure of income taxes with reference to the international taxation of e-commerce taxation.

The range of questions concerning the new technologies has in fact no limitations; we can, for example, raise the question whether a robot can be a taxpayer of an income tax² and try to shape the new reality for the purposes of “the new tax law”.

The nature of the conducted studies allows posing a classic question, which has been long known to the tax law and is an inspiration for asking new questions, which are very inadequate to the real world³. For a long time the canons of the tax law have remained

² See, for example, the discussion in Forum Post: Human Workers get Taxed! Why Not the Robot Workers?, source: <http://occupywallst.org/forum/human-workers-get-taxed-why-not-the-robot-workers/> [last visit: 26.06.2018].

³ This study uses the notion of virtual world (*virtual reality*), which is often compared, for the scientific purposes, with the real world. The virtual world should be understood as the image of artificial reality created with the use of informational technologies. In principle, the ways of human experience are limited to visualization and sounds. The contemporary technological progress allows to pose challenges to such experiences as smelling, touching and interacting, which we will be able to experience very soon. It should be taken into account that the virtual reality can be, on the one hand, a model and, on the other hand, the area for understanding the real world. see, e.g. Bloomfield, Robert J., Worlds for Study: Invitation - Virtual Worlds for

unchanged. Thus, the cyber space and e-commerce should be treated as reasons for endeavouring in the scope of deeper analysis and conducting scientific research. In turn, in the face of other examples (phenomena), as for example, whether it is possible to substitute the common and generally accepted institution of central banks' money with cryptocurrency (e.g. bitcoin)⁴, *the problem of taxation of e-commerce seems to be closer to being accepted or evoke a legal discourse in tax law.*

I. Limits of taxation – financial and philosophical approach

The term “limits of taxation” is often described in textbooks on taxes and tax law. The majority of definitions and concepts of this notion understand it as the determination of the upper limit of taxation in reference to particular taxes (basically income taxes). In a broader sense, the limit of the state fiscal policy can be also understood under this notion. Currently, the problem of limits of taxation gains also a new dimension, being presented in the light of the broadly understood matter of human rights⁵. In order to determine the limits of taxation we may evoke one of the principles of political economy and taxation formulated by David Ricard in Edinburgh Review, which boils down to the statement: taxation should leave everyone relatively in the same income and economic condition, in which it found them, it

Studying Real-World Business (and Law, and Politics, and Sociology, and....) (May 25, 2007). Available at SSRN: <http://ssrn.com/abstract=988984> or <http://dx.doi.org/10.2139/ssrn.988984> [last visit: 26.06.2018]

⁴ See more on bitcoin in Grinberg, Reuben, Bitcoin: An Innovative Alternative Digital Currency (December 9, 2011). Hastings Science & Technology Law Journal, Vol. 4, p.160. Available at SSRN: <http://ssrn.com/abstract=1817857> [last visit: 26.06.2016] или Plassaras, Nicholas, Regulating Digital Currencies: Bringing Bitcoin within the Reach of the IMF (April 7, 2013). Chicago Journal of International Law, 14 Chi J Intl L (2013) Forthcoming. Available at SSRN: <http://ssrn.com/abstract=2248419> [last visit: 15.06.2018]; см. также Marian, Omri Y., A Conceptual Framework for the Regulation of Cryptocurrencies (October 23, 2014). University of Chicago Law Review Dialogue, Vol. 81, 2015 Forthcoming. Available at SSRN: <http://ssrn.com/abstract=2509857> [last visit: 15.06.2018]; see also Miscione, Gianluca and Kavanagh, Donncha, Bitcoin and the Blockchain: A Coup D'État in Digital Heterotopia? (July 8, 2015). Available at SSRN: <http://ssrn.com/abstract=2624922> or <http://dx.doi.org/10.2139/ssrn.2624922> [last visit: 26.06.2018].

⁵ See Georg Kofler, Miguel Poiars Maduro and Pasquale Pistone, Human Rights and Taxation in Europe and the World, IBFD 2011.

must be understood as the postulate of protection of the taxation sources⁶. The classic scope of the notion “limits of taxation” encompasses the areas of scientific research, in which the authors directly try to define the notion of limits of taxation, the height of maximal tax rates (e.g. the law commonly known as *Laffer Curve*⁷), or stress the limits of tax law in the context of taxpayer laws and obligations.

In summary it should be stated that the classic explanation of limits of taxation is relatively simple. It is the imposition and collection of taxes in such an amount that allows the taxes to stimulate the economic development and implement the state of local social programs (in a general sense, execute public tasks)⁸. In the deliberations of the limits of taxation thesis

⁶ See more in s. A. Gomulowicz, Ochrona wolności i praw ekonomicznych a granice opodatkowania – zasady i kontrowersje, *Ruch Prawniczy, Ekonomiczny i Socjologiczny*, Year LXVII p. 29-33; see also A. Gomulowicz, Ekonomiczne a etyczne granice opodatkowania – rodowód problemu [in:] edited by Z. Ofiarski, XXV lat przeobrażeń w prawie finansowym i prawie podatkowym, Szczecin 2014, p. 411-419.

⁷ See Wanniski, Jude (1978). "Taxes, Revenues and the 'Laffer Curve'". *The Public Interest*. Retrieved 2009-11-21, source:

http://www.nationalaffairs.com/doclib/20080528_197805001taxesrevenuesandthelaffercurvejudewanniski.pdf

[last visit: 26.06.2018]; see also Стругова Л. Р. Зависимость налоговых поступлений от налоговой нагрузки на основе закона Артура Лаффера // Вестник ПГУ. Серия: Экономика. 2012. №4. URL: <https://cyberleninka.ru/article/n/zavisimost-nalogovyh-postupleniy-ot-nalogovoy-nagruzki-na-osnove-zakona-artura-laffera> (дата обращения: 26.11.2018). КиберЛенинка: <https://cyberleninka.ru/article/n/zavisimost-nalogovyh-postupleniy-ot-nalogovoy-nagruzki-na-osnove-zakona-artura-laffera> [last visit: 26.11.2018].

⁸ For example, see more on the topic of limit of taxation in J. Gliniecka, Granice opodatkowania [in:] *Leksykon prawa finansowego. 100 podstawowych pojęć*, Warszawa 2009, issue no. 1; see also W. Łączkowski, Granice opodatkowania, in: *System podatkowy. Zagadnienia teoretycznoprawne*, „Acta Universitatis Lodzensis”, Folia Iuridica no. 54, Wyd. Uniwersytetu Łódzkiego, Łódź 1992, p. 120; limits of taxation can be also analysed through the prism of “taxation needs” – i.e. as the execution of the constitutional norm that we are all obliged to pay taxes, see more P. Pietrasz, Potrzeba opodatkowania dochodów nieujawnionych, i Konstytucyjne przesłanki opodatkowania dochodów nieujawnionych [in:] *Opodatkowanie dochodów nieujawnionych*, LEX 2007, source: LEX OMEGA 2018; see also C. Kosikowski, Granice opodatkowania jako zasada konstytucyjna [in:] edited by Z. Ofiarski, XXV lat przeobrażeń w prawie finansowym i prawie podatkowym, Szczecin 2014, p. 465-475; in English the question concerning the height limits of tax rates is “how high is up?”, see more on the topic of maximal tax rates in Goode, Richard, and Colin Clark. 1952. “An economic limit on taxes: some recent discussions”. *National Tax Journal* 5 (3). National Tax Association: 227–33. <http://www.jstor.org/stable/41790014> [last visited: 26.06.2018] or Lewis H. Kimmel. 1949. “Our Tax Burdens and Taxable Capacity”. *The Annals of the American Academy of Political and Social Science* 266. [Sage Publications, Inc., American Academy of Political and Social Science]: 152–60. <http://www.jstor.org/stable/1027581> [last visit: 26.06.2018]; see also, R. N.. 1954. “The Concept of Taxable

are formulated and evaluations in the scope of the effectiveness of particular taxes and the entire tax system are made⁹.

In the light of this paper, on the one hand, scientific questions typical for tax law are posed, and on the other hand - completely new, concerning the limits of taxation in the context of the possibility of taxation of e-commerce¹⁰. The philosophical and abstract dimension of the determination of limits of taxation in e-commerce resembles the attempt of M. Sandel to determine the limits of markets (including financial markets) in the modern world. The title of the M. Sandel's publication basically reflects the main assumptions of his studies - *What Money Can't Buy*¹¹. There is no doubt that the posed question is one of the fundamental areas of the present-day humanity. In turn, the dimension of taxation is also of monetary nature. Should not similar questions concerning the limits of taxation in scope of e-commerce be asked by analogy? Can we, in terms of virtual reality, use the virtual fiction in the scope of particular structural elements of the tax? A totally virtual subject and object of taxation should be considered as the starting point, which in the real world has no *raison d'être*.

II. New technologies and limits of taxation

Capacity". Indian Economic Review 2 (1). Department of Economics, Delhi School of Economics, University of Delhi: 115–21. <http://www.jstor.org/stable/29792953>. [last visit: 26.06.2018]; compare Tallman, O. J.. 1954. Virginia Law Review 40 (2). Virginia Law Review: 241–44. doi:10.2307/1070099 [last visit: 26.06.2018]

⁹ The older publications generally talk about an efficient, functional, rational tax system; see also theses concerning the efficient tax law in O'Reilly, Terrance, Principles of Efficient Tax Law: Apocrypha (September 25, 2007). Available at SSRN: <http://ssrn.com/abstract=1017186> or <http://dx.doi.org/10.2139/ssrn.1017186> [last visit: 12.02.2018].

¹⁰ See also Scand. J. of Economics 86 (2), 102-114, 1984. The Ethical Limits of Taxation. James M. Buchanan*. Center for Study of Public Choice, George Mason University, and source: <http://www.jstor.org/pss/3439684> [last visit: 12.06.2018].

¹¹ See more Michael J. Sandel What Money Can't Buy: The Moral Limits of Markets, Farrar, Straus and Giroux; 1 edition (April 24, 2012); see also D. Satz, Why Something Should not be for Sale, The Moral Limits of Markets, Oxford University Press 2010; see also Curchin, Katherine, From the Moral Limits of Markets to the Moral Limits of Welfare (June 1, 2015). Journal of Social Policy, Vol. 45(1), p. 101-118, Jan 2016. Available at SSRN: <https://ssrn.com/abstract=2834713> [last visited: 26.11.2018]

Today we are witnessing rapidly changing social and economic relations. The most simple definition of the changes occurring in our life is that we are all under the influence of electronics and we are also becoming a part of the various (electronic) virtual worlds¹². New human behaviours already have their own names and terminology. Many people shop online and buy digital stuff - not only in Poland and in Russia, but all around the world. For those people it is a very simple operation. It is as simple as going to a regular store and doing simple shopping¹³. Apart from any manifestation of economic activity in the electronic world, many people have changed their own social behaviour and many everyday activities. Nowadays people meet friends on Facebook and send messages to colleagues and friends on Twitter or any other Instant Messengers, they look for information on Google, make payments with PayPal or WebMoney, listen to music (or audio books) and watch videos on tablets and mobile phones, read e-books on e-book readers, play video games (especially computer games with players from all over the world; or, for example, the popular game Pokemon GO¹⁴) on TV or computer, call their friends with Skype, start work in virtual offices or on a virtual position, use intelligent glasses¹⁵, save their files in a cloud and try to create something new as do many creators all around the world. It is impossible to finish the list of those examples. Only the examples of electronic presence in our life are listed above. It must be

¹² The virtual world in the literature on the subject is defined as an element of a large hybrid world of humans, in which they express their activity. See more L. W. Zacher, *Hybrydowy świat człowieka i ewolucja systemów socjotechnicznych*, Elbląg 2014, p. 14 – 19.

¹³ The custom of buying online as on the American Black Friday has its own name - Cyber Monday. In 2014 this special day is on 1 December and in 2015 it will be on 30 November. see statistical data concerning the volume of sales on Cyber Monday - Cyber Monday CCstatistics, source: <http://www.fundivo.com/stats/cyber-monday-statistics/> [last visit: 26.06.2018]

¹⁴ See general notes on taxes in the context of the game Pokemon GO, Adam Thimmesch, *The Tax Aspects of Pokémon Go*, source: <https://surlysubgroup.com/2016/07/19/the-tax-aspects-of-pokemon-go/> [26.06.2018].

¹⁵ Nowadays, the most known are the Google glass. Their presentation did not pass unnoticed in the law, which meant that even before their massive use they were banned in many countries. The most questionable of the features is the function of face recognition, which with use of the Internet resources will enable the identification of the encountered person. In practice, this means that the moment we see a particular person through the glass, they will display the data of the person we just saw. see zob. Gershowitz, Adam M., *Google Glass While Driving* (August 11, 2014). William & Mary Law School Research Paper No. 09-280. Available at SSRN: <http://ssrn.com/abstract=2478673> [last visit: 26.06.2018].

acknowledged that the limits of technology apply only to a specific time and the imagination of each one of us¹⁶.

All kinds of behaviours of the internet users we partially owe to the legal regulations. In this perspective, we can give many examples of implementation of the regulative function of law, including also tax law. Constant presence in the virtual world leads to the modification of the object of study. The commonly studied human impact in different areas of the virtual world, including also the creation of the law of Internet, is substituted with a new direction of studies - the analysis of the impact of the virtual world on the behaviour of its users¹⁷.

Not without significance to the issues of taxation of e-commerce are different models (simulations) of behaviours of objects of tax-law relations, which may constitute a basis, on the one hand - for the scientific studies, and on the other hand, the possibility to develop in due time appropriate institutions and mechanisms of tax law. Being careful in the considerations, we may expect accusations that such models (simulations) of tax law and the perception of the future world is the expression of a too far-fetched imagination of the authors stepping beyond the areas of futurology in law as a scientific field (e.g. that studies are closer to fiction than science, according to some alleged statement of scientific opponent)¹⁸, because extremely rarely we use the concept of futurology in law sciences¹⁹, however, we easily refer to certain phenomena in law by attempting various assessments - what we may expect in the future²⁰. An interesting definition of the future world is formulated by M. Zwierchowski,

¹⁶ See deliberations on the topic of the impact of technology and social media on the law in Garon, Jon, Social Media in the Workplace – From Constitutional to Intellectual Property Rights (November 1, 2013). Available at SSRN: <http://ssrn.com/abstract=2348779> or <http://dx.doi.org/10.2139/ssrn.2348779> [last visit: 26.06.2018].

¹⁷ It does not follow from the fact that humans (in abstraction) invent and create technology, that they control it, manage it, that they are able to predict its effects, especially negative ones (this relates to cyberspace). See more L. W. Zacher, *Hybrydowy świat człowieka i ewolucja systemów socjotechnicznych*, Elbląg 2014, p. 15.

¹⁸ See on the topic of contemporary problems of futurology as a science in Шмырина Татьяна Анатольевна *Футурология как Наука и как предсказание (социально-философский аспект)* // Вестник ТГУ. 2011. №9. URL: <http://cyberleninka.ru/article/n/futurologiya-kak-nauka-i-kak-predskazanie-sotsialno-filosofskiy-aspekt> (дата обращения: 26.06.2018).

¹⁹ E.g. *The Futurology of International Law* [in:] Joel P. Trachtman, *The Future of International Law*, Global Government, Cambridge University Press 2013, pp. 318.

²⁰ It is very easy to find scientific publications, the main aim of which is to define nearer or more distant future of legal regulations in the selected research areas. The use of many terms, for example, the 19th century law was were common at the end of the 20th century. See, for example, Morley, John and Romano, Roberta, *The Future*

who claims that future shall be some kind of a Matrix from the trilogy of films with Keanu Reeves of the same title, except that we will be aware of the fact that we are living in an artificial world of our minds or computers, and our bodies are lying somewhere in an armchair or do not exist at all anymore, because we have decided to transfer ourselves completely to hard drives (the so-called virtual reality²¹). This thought is a consequence of observing the development of the contemporary market of games, where their producers compete in offering the players with more immersive technologies - so that the world of the game was as real to us and as substantial as the reality²².

of Financial Regulation (June 5, 2009). Yale Law & Economics Research Paper No. 386. Available at SSRN: <http://ssrn.com/abstract=1415144> or <http://dx.doi.org/10.2139/ssrn.1415144> [last visit: 26.06.2018].

²¹ The virtual reality is one of the most interesting technical and cultural phenomena of our times. In simple terms, virtual reality could be defined as the substitute of “the real life”. Essentially, that phenomenon in literature is described from the perspective of philosophy and psychology and is assigned to have affinity with such phenomena as dreaming, hallucinations and computer games. see more in Lauria, Rita M., Virtual Reality: An Empirical-Metaphysical Testbed (September 1, 1997). Journal of Computer Mediated Communication, Vol. 3, No. 2, 1997. Available at SSRN: <http://ssrn.com/abstract=1872267> [last visit: 26.06.2018]; see also Biocca, Frank and Lauria, Rita M. and McCarthy, Mark, Virtual Reality (1997). communication technology update, 6th Ed., p. 176, A. Grant, ed., Focal Press, 1997. Available at SSRN: <http://ssrn.com/abstract=1872242> [last visit: 26.06.2018]; see also Ashley John Craft, Sin in cyber-eden: understanding the metaphysics and morals of virtual worlds, Ethics and Information Technology (2007) 9:205–217, source: http://urbanteach.org/uploads/2/9/4/0/2940299/sin_cybereden.pdf [last visit: 26.06.2018].

²² M. Zwierzchowski, Fantastyka bardziej naukowa, Polityka No. 45, 11.11.2014; The computers’ ability is often presented in publications as the ability to pass a certain test (i.e. testing of the computers’ intelligence) – known as the Turing Test. The Turing Test – the method of determining the machine's ability to use natural language and indirectly proving that the machine has mastered the ability to think in a manner similar to that of humans. In 1950 Alan Turing proposed this test within the framework of studies on the creation of artificial intelligence - the change of the full of emotions and in his opinion senseless question “Do machines think?” into a better defined question. The Test goes as follows: the judge - a human - conducts a conversation in the natural language with the remaining parties. If the judge is unable to reliably determine whether any of the parties is a machine or a human, then it is said that the machine has passed the test. The assumption is that both the human, as well as the machine try to pass the test behaving in a manner most possibility similar to human. Source: http://pl.wikipedia.org/wiki/Test_Turinga [last visit: 26.06.2018]. What is funny about this test, is that in 2014 a super-fast computer deceived people and passed the Turing Test. The program pretended to be a 13-year old, who convinced 33% of the testers that it is a human, and not a machine (a computer); we must agree with the sociologists’ thesis that both the Internet and the computers are a tool of young people. Regardless of our own age, we should ask ourselves a question what do we feel when we leave our mobile phone at home, which nowadays is something more than a voice communication tool which uses the telephone connection. See more T. Szlendak, Tubyłcy tysięcy subświatów [in:] Co komputer zrobił nam z głową, Poradnik Psychologiczny Polityki,

From the perspective of financial (tax) law, we should only ask the question if we are ready for it? Should we not, taking into consideration different problems of legal and financial nature, undertake studies on the new concept of “space” in the financial law²³?

III. Taxes 2.0 or taxes 3.0 or taxes 4.0?

Volume 16, 2014; bold questions and scientific research which can be easily referred to the category of futurology can be found in such publications as: P. Krugman, The Theory of Interstellar Trade, July 1978, source: <https://www.princeton.edu/~pkrugman/interstellar.pdf> [last visit: 26.06.2018]; see also solutions concerning the limits of taxation in Chodorow, Adam, Tax in the Final Frontier: A Theory of Interstellar Tax (December 8, 2009). Available at SSRN: <http://ssrn.com/abstract=1520413> or <http://dx.doi.org/10.2139/ssrn.1520413> [last visit: 26.06.2018] and A. Chodorow, Should Martians Pay U.S. Taxes? What the IRS might have to say about American colonists on the Red Planet, 5.01.2015, source: http://www.slate.com/articles/technology/future_tense/2015/01/should_american_colonists_on_mars_pay_u_s_income_taxes.html [last visit: 26.06.2018] – in the mentioned scientific publications we shall essentially find the scientific questions known to economy and law, whereas, the reference point and the main research problems are of pioneer nature – they refer for example to the income of the America colonists, which shall be generated on Mars or the issues of commerce and taxation in case of interstellar travels.

²³ See more on the topic of space in law in P.A. Каламкарян, Понятие «пространство» в науке и практике современной международной юриспруденции, [in:] Актуальные проблемы современного международного права, Москва 2010, p. 23 – 27; there is no doubt that the key notion here is the virtual reality, which is present in cyberspace. The term “virtual” in most dictionaries is defined as created in the human mind, but probably existing or possible to exist, See, for example, Słownik języka polskiego PWN, source: <http://sjp.pwn.pl/sjp/wirtualny;2536590> [last visit: 26.06.2018]; the need for analysing the limits of taxation in terms of this publication should be derived also from the general principle of public finances which is the principle of planning. Considering the development of economy, the main task of the state is to plan and allocate financial resources. See more on the topic of issues of state tax forecasting in literature, e.g. in Яндиев, М.И. Прогнозирование доходов нуждается в усовершенствовании, Финансы, 2001 Nr 4, С. 12-15., Алехин, С.Н. Налоговое прогнозирование на проблемном этапе развития экономики, Налоговая политика и практика, 2009 Nr 3. - С. 32-37; E. Lotko, Planowanie dochodów budżetowych a bezpieczeństwo finansowe państwa, [w]: edited by E. M. Guzik - Makaruk, E. W. Pływaczewski, Współczesne oblicza bezpieczeństwa, Białystok 2015, p. 169 - 179, see also S. Owsiak, Jakość planowania budżetowego w Polsce – próba oceny, source: <https://www.nik.gov.pl/plik/id,1565.pdf> [last visit: 26.06.2018]; see also С. В. Тихонова. Коммуникационное пространство как объект правовой политики: Теоретические проблемы формирования пространственного подхода, Изв. Сарат. ун-та. Нов. сер. Сер. Экономика. Управление. Право. 2014. Т. 14, вып. 2, ч. 2, p. 437 - 442.

Adopting the assumptions of exiting with the taxation and tax law beyond the limits of the commonly adopted object of taxation, a question arises, whether we are not experiencing something entirely new - according to a pattern: democracy 2.0 or even democracy 4.0²⁴, globalization 2.0²⁵, economy 2.0²⁶, legal schools 2.0²⁷ and education 2.0²⁸, power 2.0²⁹,

²⁴ Also known as liquid democracy. Liquid democracy - a system smoothly connecting the direct and representative democracy. Each participant has one vote. This vote can be handed over (delegated) to another participant – globally (for the entire scope of matter) or thematically (only for the selected thematic area, e.g. drug policy, education, etc.), and even for a single project or issue (e.g. the duration of property copyrights, retirement age, etc.). Delegations are transitive. We may delegate the right to vote for someone, who delegates it to someone else, etc. We may withdraw delegation at any time. The system allows participants to take part in a continuous decision making process. Wikipedia, source: http://pl.wikipedia.org/wiki/Demokracja_p%C5%82ynna [last visit: 26.06.2018]; new type of democracy is also called the cyber-democracy or electronic democracy, see more in T. D. Barth and W. Schlegelmilch, *Cyber Democracy: The Future of Democracy?* [in:] Elias G. Carayannis, David F.J. Campbell, Marios Panagiotis Efthymiopoulos, *Cyber-Development, Cyber-Democracy and Cyber-Defense. Challenges, Opportunities and Implications for Theory, Policy and Practice*, Springer 2014, p. 195-207; see definition also in ed. by Hague B.N. L., *Digital Democracy. Discourse and Decision Making in the Information Age*, Routledge Taylor & Francis Group, 2005, p. 55; compare Сундатов О.Ю., Ходина Э.В. Развитие «электронной демократии» в странах Запада, *Государственная власть и местное самоуправление*, 2008 No. 9, p. 47 – 48.

²⁵ The notion of globalization 2.0 has gained various definitions in the literature, the most known and popular is the one presented by T. Friedman who applied this term to the period from 1800 to 2000. In compliance with the author's thesis the 20th century started the globalization 3.0 – which to put it very simply means that the entire world is becoming smaller and smaller, see more Thomas L. Friedman, *The World Is Flat 3.0: A Brief History of the Twenty-first Century*, Picador 2007.

²⁶ In compliance with the assumptions of economy 2.0 (the new economy) there is not other justified objective, than to serve life, for all life, including to all people in the world. The essence of the new economy is based on the radical rediscovering of the notion of economy culture and economy institutions in order to create a new economy, which will serve all the people all the time. New Economy 2.0 Source: <http://liveingeconomiesforum.org/the-new-economy> [last visit: 26.06.2018].

²⁷ Thomson, David I. C., *Law School 2.0* (July 13, 2008). U Denver Legal Studies Research Paper No. 08-27. Available at SSRN: <http://ssrn.com/abstract=1162928> [last visit: 26.06.2018] albo *Law School 2.0: How Legal Tech Disrupted Traditional Legal Education*, Data-driven law school decisions and more hands-on technology courses are upending conventional legal education, Ricci Dipshan, *Legaltech News*, source: <http://www.legaltechnews.com/id=1202763028170/Law-School-20-How-Legal-Tech-Disrupted-Traditional-Legal-Education> [last visit: 26.06.2018].

²⁸ Basically, the notion defined in the context of e-learning (remote education).

²⁹ The simplest definition means the transfer of power to the citizens with the use of electronic platform – see Harper, Logan (27 March 2013). "Gov 2.0 Rises to the Next Level: Open Data in Action". Open Source. Retrieved 24 July 2013. Source: <http://opensource.com/government/13/3/future-gov-20> [last visit: 26.06.2018].

freedom 2.0³⁰, industry 2.0 or 4.0 and other. The essence of the developed, new concepts is based upon the fact that the entire philosophy of the selected institution is undergoing radical changes – for example, we do have current trend of automation of data exchange or application of artificial intelligence³¹. In turn, those changes should be in terms of majority of the described institutions and notions be linked to new technologies. In this perspective, we ask ourselves the question whether taxes and tax law may change radically. When trying to answer that question, we may put out a thesis that their essence remains unchanged. Individuals shall still bear the financial burden for the benefit of the general public. We should not search for any radical changes when it comes to constant features of the tax or the principles of tax law, which have in fact undergone a certain revolution and are constantly changing. However, it is the presence of new technologies that should be assessed in the light of limits of taxation. Those technologies have been widely accepted in the doctrine of the tax law and economic sciences. The numerous examples of universal virtualization of people in computer networks, in the dimension that we have been experiencing for some time now and that we will be experiencing in the near future - essentially raises the questions concerning the limits of taxation. The scope of scientific questions in financial law concerns, on the one hand, the search for the opportunities to realise the fiscal interest of the state, and on the other hand, the determination of the limits of taxation in the light of law and responsibilities of the taxpayers. We must be aware of the fact that the modern day principles and techniques of taxation shall not stand the test of time and we will be forced to prepare ourselves for their radical change³².

³⁰ See more in Sam Williams, 2nd edition revisions by Richard Stallman, Free as in Freedom (2.0), Free Software Foundation 2010; in the context of tax law this may mean the need for developing “smart taxes” and smart methods of preventing the avoidance and evasion of taxation.

³¹ See for example Caytas, Joanna, European Perspectives on an Emergent Law of Robotics (April 4, 2017). Columbia Journal of European Law: Preliminary Reference (Apr. 4, 2017). Available at SSRN: <https://ssrn.com/abstract=2956958> [last visited: 26.11.2018] or Alarie, Benjamin and Niblett, Anthony and Yoon, Albert, Using Machine Learning to Predict Outcomes in Tax Law (December 15, 2017). Available at SSRN: <https://ssrn.com/abstract=2855977> or <http://dx.doi.org/10.2139/ssrn.2855977> [last visited: 26.11.2018].

³² See also E. Juchniewicz, Taxing virtual world - the legal limit of taxation [in:] Tax and Budget Law: Modern Problems of Property Relations, Wyd. Voronezh State University, Voronezh 2012, p. 170-180; according to various statistical data - half of all the data on the Internet are broadly understood information of pornographic nature. We may assess that it potentially presents a large basis for taxation for a new tax on pornography on the Internet; this list should include the proposal of the UK Minister of Finances who suggested to introduce a higher rate in income tax for such companies as GOOGLE and FACEBOOK. With reference to the proposal of changes

The unpredictable world allows us to create simulations (models) of new phenomena and human behaviours and tax principles for e-commerce, which we already know and which we will get to know in the future. At the same time, we must be aware that satisfying different needs from the perspective of an individual and the state shall change, which will also change e-commerce. Trespassing the modern limits of taxation, we pose the question whether in the near future we will not be forced to establish new tax policies³³, principles of taxation, tax regulations and taxes 2.0 and 3.0 and 4.0 or itaxes (or etaxes)³⁴?

The material basis for all processes and areas related to the functioning of the state and its society, for example in politics, economy, public administration, culture, education, social sphere, etc. in the broad sense are public finances and legal regulations in that scope, of which the main role is played by taxes and tax law. On the basis of tax law, budgetary and extra-

of tax law, new names of taxes have emerged such as google tax and Facebook tax, Britain imposes 'Google tax' to make tech titans pay dues: Multinationals including Facebook and Google face 25% levy on UK profits, Mail Online 4.12.2014, source: <http://www.dailymail.co.uk/news/article-2859989/Google-tax-make-tech-titans-pay-dues-Multinationals-including-Facebook-Google-face-25-levy-UK-profits.html> [last visit: 26.06.2018].

³³ See various definitions of tax policy in Ахмедова Эльвира Сиражудиновна, Рамазанова Барият Курбановна Налоговая политика: сущность и элементы // Теория и практика общественного развития. 2013. №3. URL: <http://cyberleninka.ru/article/n/nalogovaya-politika-suschnost-i-elementy> (дата обращения: 26.06.2018).

³⁴ The term itax was used in the publication on the methods of Apple tax optimization, see Ting, Antony, iTax - Apple's International Tax Structure and the Double Non-Taxation Issue (March 19, 2014). British Tax Review 2014 No.1. Available at SSRN: <http://ssrn.com/abstract=2411297> [last visit: 26.06.2018]; See Corporate Tax 2.0: Why France and the World Need a New Tax System for the Digital Age, source: <http://www.forbes.com/sites/singularity/2013/01/28/corporate-tax-2-0-why-france-and-the-world-need-a-new-tax-system-for-the-digital-age/> [last visit: 26.06.2018]; see also other institutions connected to the use of new technologies in the functioning of the state in Beth Simone Noveck, Wiki Government: How Technology Can Make Government Better, Democracy Stronger, and Citizens More Powerful, Brookings Institution Press; Reprint edition (November 2, 2010); the vision of the future taxes we can also try to define through a future term - cybertaxation; having in mind that for the purposes of the topic, the guidelines (bibliography) is used recommended on blogs on taxes and tax law. In particular – information from the page: TaxProf Blog, source: <http://taxprof.typepad.com/> - this allows for the thesis on the new dimension of scientific research through the use of largely research papers, which were published only online, e.g. on the Social Science Research Network platform (ssrn.com). Can we already call it a scientific research 2.0 or a e-research?; in terms of taxation of income of international corporations, there are completely new proposals of names such as “corporate tax 2.0, see de Wilde, Maarten Floris, ‘Sharing the Pie’; Taxing Multinationals in a Global Market (January 15, 2015). Available at SSRN: <http://ssrn.com/abstract=2564181> or <http://dx.doi.org/10.2139/ssrn.2564181> [last visit: 8.03.2018]

budgetary public funds are collected, redistributed and used. The taxation of both natural persons and legal persons occurs next, different state policies are implemented and different social problems are solved. The statement of Winston Churchill - “democracy is the worst form of government, except for all the others” - should be modified. It must be admitted that funds are the best and most effective way of managing the state and its economy³⁵. Finances and taxes should be treated as institutions accompanying all the processes taking place within the state and its society. Assuming that legal and financial relations are one of the main manifestations of statehood (sovereignty), and their content in terms of this study changes because of the occurring changes of technological nature, the changes in the existing legal and financial relations should be noticed, on the one hand, and on the other hand, the emergence of new legal and financial relations (e.g. legal and financial relation in cyberspace). Due to completely new legal and financial relations (possibly a new type of legal and financial relations), it must be assumed that the modern object of tax law is expanding. Logically, the object of financial law should be also scientifically extended in order to attempt to regulate the taxation in cyberspace or even taxation of robots (virtual robots).

IV. Conclusions

There is no doubt that the questions concerning the limits of taxation in order to execute the fiscal function of taxes are one of the most important modern issues of the theory of taxes and tax law. It is important to keep in mind that the analysed problems and doubts may be in a sense of a world view-related nature. However, when accepting those new social and economic phenomena it should be assumed that they relate to the entire tax system and relate to individual structural elements of legal institutions and mechanisms concerning the taxation of income from e-commerce.

It is worth remembering that every day we receive various information that the modern world is changing with the help of new technologies, which in tax law is an attempt of at least formulating new scientific questions. The scope of theoretical and practical issues is vast. The questions lying on the borderline between law and philosophy concerns the validity of the

³⁵ See more Горбунова О.Н., Финансовое право и финансовый мониторинг в современной России, Москва, с. 60-61.

analysis of at the same time new and old tax and law institutions - which are taxes and the phenomenon of taxation, and the totally new circumstances (i.e. e-commerce) enable the posing of traditional questions on various tax theories, principles of taxation and tax law and the content of tax-law relations.

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