

## Дискуссионная панель 4

# ИННОВАЦИОННЫЙ МАРКЕТИНГ, ЛОГИСТИКА И КОРПОРАТИВНЫЙ МЕНЕДЖМЕНТ

---

*Gao Qiang, Bachelor of Laws  
2417589849@qq.com*

*Lanzhou University of Finance and Economics (China)*

### RESEARCH ON THE IDENTIFICATION STANDARDS OF PERMANENT ESTABLISHMENTS IN THE CONTEXT OF DIGITAL ECONOMY

“5G”, big data, cloud computing, blockchain and other industries are becoming the main engine for promoting the development of the global economy. The digitalization of the economy has made tax sources more mobile, and traditional tax revenue and collection management models have also been affected to a certain extent, impact and challenge. These challenges are more concentrated in the identification of permanent establishments and the division of profits of permanent establishments. The existence of a permanent establishment as a physical entity is no longer a necessary condition, and the business activities of related enterprises are also diversified. Participate in the formulation of international tax rules, and reform the identification rules of permanent establishments to adapt to the development of the digital economy and the management requirements of transnational tax sources.

Develop the digital economy, promote digital industrialization and industrial digitization, and promote the deep integration of the real economy and the digital economy. According to the “White Paper on the Development of China’s Digital Economy” released by the China Academy of Information and Communications Technology in April 2021, China’s digital economy will still maintain a vigorous development trend in 2020. The scale of digital industrialization will reach 7.5 trillion yuan, and the added value of industrial digitalization will reach 317,000 yuan. It is worth mentioning that according to a comparable caliber, the nominal growth rate of China’s digital economy in 2020 is more than 3.2 times higher than the GDP growth rate in the same period, becoming a key driving force for stable economic growth. The role of digital technology in the process of enterprise value creation has become increasingly prominent, and the global trade and investment model has also changed.

The digital transformation of various industries has made governments begin to pay attention to the changes brought about by the digital economy. As early as 2013, the Organization for Economic Cooperation and Development (hereinafter referred to as the OECD) launched the Base Erosion and Profit Shifting (hereinafter referred to as BEPS) project, of which “Addressing the Tax Challenges of the Digital Economy” is the first plan. In January 2020, The G20 and the Organization for Economic Co-operation and Development (G20/OECD) BEPS Inclusive Framework released the “Statement on the Two-Pillar 4Plan to Address the Tax Challenges of Economic Digitalization”, and released two blueprint reports in October of the same year. The G20 called for a mid-2021 framework 137 countries and regions reached consensus-based global solutions. As of October 8, 2021, the G20/OECD

BEPS Inclusive Framework issued the “Statement on the Dual-Pillar Approach to Addressing the Tax Challenges of the Digital Economy” (hereinafter referred to as the “Statement”) to describe the latest progress of the dual-pillar taxation program.

Currently, among the 140 members of the BEPS Inclusive Framework, 136 countries and regions have expressed their political stance on agreeing to reform the international tax system.

Digital economy refers to an economic form in which humans identify and screen a large amount of digital information, and then store and use relevant big data information to achieve optimal allocation and regeneration of resources. It mainly uses technologies such as the Internet, Internet of Things and blockchain to speed up the efficiency of processing big data. Under the impact of the epidemic, the digital economy may become a new driving force for development. The digital economy has the following characteristics:

1. Virtuality. The service products provided by e-commerce and digital delivery services in the digital economy all exist in a digital form, which is different from the commodity trade in daily life, which must have a one-to-one correspondence with physical products. Digital products can complete the required links under the traditional transaction mode online, that is to say, digital products do not need to consider the wholesale, retail and transportation channels of products, and naturally can reduce the dependence on large-scale physical assets. Using digital technology transformation can further improve the efficiency of daily operations and greatly reduce production costs.

2. High additionality. Digital products have high added value. The digital information is collected, analyzed, screened and finally used reasonably. The distribution and redistribution of this part of digital resources enables enterprises to exchange information with their customer groups. For example, online shopping platforms will analyze customers’ shopping needs, preferences, consumption levels and other information through the records of customers’ browsing and searching, and allocate different product information to different customer groups through the analysis results, saving customers’ browsing time. At the same time, it also increases the order rate of customers. For users of digital information, this is a high added value of digital information. However, since the main input of digital products is digital information and technology, there is currently no way to accurately calculate such costs. In the context of the Internet, the pricing of digital products does not follow the market pricing strategy of traditional economics, and technical barriers will also increase supply and demand. The degree of information asymmetry between the two parties. The market cannot completely produce on demand, and it is inevitable that there will be a situation in which the supply exceeds the demand or the supply exceeds the demand. Digital economy enterprises need to process huge amounts of information to eventually form big data.

3. High permeability. Since the mid-to-late 1990s, information and communication technology has rapidly penetrated into the tertiary industry. At present, the digital economy has profoundly affected the development of the secondary and tertiary industries. This is also due to the virtual nature of the digital economy, which enables it to be used across industries and enterprises, to the greatest extent possible to use big data information across industries and regions for division of labor and cooperation, and to highly integrate data to achieve effective resources. configuration.

In addition, the development of the digital economy has also driven the development of intelligent technologies such as “5G”, “AI”, cloud computing, and blockchain, and has also made the real economy and virtual economy highly integrated, breaking through the limitations of physical entities and spatial locations and become the core factor of production for the development of the national economy.

For non-resident enterprises, the exercise of source jurisdiction by a contracting state is to clarify the source country of cross-border income. In order to minimize the impact on international trade and cross-border investment, countries have reached a consensus

on the taxation of income from cross-border operations on the premise of taking into account the interests of both the source country and the investor country: that is, the income from cross-border operations is restricted by the source country tax. Specifically, it means that the source country has priority for taxation of business income attributable to the other contracting state that has a permanent establishment in one of the contracting states (the source country).

Enterprise of the other Contracting State has a permanent establishment in the source country and participates in the economic activities of the country through this permanent establishment and obtains income, the source country shall have the right to preferential taxation of the business income of the permanent establishment. In the current reality of various countries, when judging whether it has tax jurisdiction, tax treaties take precedence over the relevant provisions of domestic laws.

The principle of permanent establishment means that the cross-border business income (profit) obtained by a tax resident enterprise of a country should only be subject to income tax in the resident country. The profits of the institution may be subject to income tax on the source side. The general definition of a permanent establishment in Article 5, paragraph 1 of the OECD Model Agreement is a part or all of the fixed place of business of an enterprise. The site includes the following requirements: permanent, permanent, and operational.

In the context of the digital economy, the traditional rules for the identification of permanent establishments have certain limitations. The 2017 OECD model tax treaty has revised the permanent establishment of correspondent banks. Due to the characteristics of globalization and digitalization of cross-border e-commerce, it is more difficult to be identified as a permanent establishment. The criteria for determining a permanent establishment in e-commerce activities in the OECD model are as follows: the operation and storage of a website can constitute its fixed place of business, as long as it meets the requirements of paragraph 1, it constitutes a permanent establishment, and the Internet service provider does not constitute an agent of the enterprise to which the website belongs, it does not constitute a permanent establishment of the enterprise.

*А. А. Асхатулы, магистрант  
aman.abdibek@gmail.com*

*Международный университет «Астана» (Нур-Султан)*

## **СОВЕРШЕНСТВОВАНИЕ КОРПОРАТИВНОЙ СТРАТЕГИИ ОРГАНИЗАЦИИ НА ОСНОВЕ ИЗМЕНЕНИЯ ЕЕ ОРГАНИЗАЦИОННОЙ КУЛЬТУРЫ**

Вопросы разработки корпоративной стратегии организации являются по своей сути достаточно сложными, поскольку должны учитывать интересы многих хозяйственных структур, входящих в нее. Характерной особенностью организаций является то, что в отечественной практике отсутствует опыт формирования и реализации стратегии в организациях, разработки новых технологий стратегического управления и принятия стратегических решений. Это требует создания действенного механизма разработки корпоративной стратегии как основной субстанции стратегического управления организациями.

Стратегическое управление — такое управление организацией, которое опирается на человеческий потенциал как основу организации, ориентирует производственную деятельность на запросы потребителей, гибко реагирует и проводит своевременные изменения в организации, отвечающие вызовам со стороны окружения и позволяющие получить конкурентные преимущества, которые в совокупности дают возможность организации выживать в долгосрочной перспективе, достигая при этом своих целей.