



# **E-COMMERCE AND GOVERNMENT**

## ECOMMERCE LEGISLATION, REGULATION, AND POLICY ISSUES

- United States: Uniform Computer Information Transactions Act (UCITA); Information Technology Transactions VS Uniform Commercial Code (Sale of Goods)
- Electronic Signatures In Global and National Commerce Act (E-SIGN Act)
- Data Protection and Privacy:
  - a. U.S. law does not require an e-business to publish a privacy policy
- CAN-SPAM Act of 2003 (Controlling the Assault of Non-Solicited Pornography and Marketing)
- ECOMMERCE TAXES & REGULATIONS: SAME AS "TRADITIONAL" EXPORTING
- GDPR ,General Data Protection Regulation, EU
- Customs Duties and Value Added Tax (“international sales tax”)
- Value Added Tax (VAT): Rely on the stages of supply chain



# E-COMMERCE AND INTELLECTUAL PROPERTY RIGHTS

- Creative object, Systems, Softwares, Brand, Website etc can be protected under Intellectual Property (IP)
  - Registering trademarks
  - Register domainin
  - Consider other countries regulations
  - IP insurance policy to cover legal cost
  - Elaborate disclaimers, warranties, confidentiality



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## E-COMMERCE TAXATION ISSUES



No local taxes on online product means a disadvantage for "**traditional**" sellers



A loss for governments:

States lost \$13 billion in sales taxes in 2017 alone (The Government Accountability Office)



Should online **businesses** be considered another market within the market? Less likely, as they will get "all" the clients



Streamlined Sales Tax Project (SSTP), by 40 state, for regulating taxation issue

# E-COMMERCE COURT RULINGS AND CASE ANALYSIS



The South Dakota v. Wayfair case



State was for taxing **eRetailer** making > \$100,000 and > 200 transactions



National Retail Federation + Dakota State v. e-commerce **retailers**



**Supreme** Court's 5-4 decision agreed with South Dakota's position

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# OTHER ISSUES

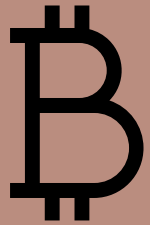
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SHOULD ECOMMERCE  
RULES BE MADE BY  
STATES OR BY  
CONGRESS?

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# CONCLUSION



ECOMMERCE REGULATIONS ARE SENSIBLE  
**TOPICS, THEY** ONLY GET MORE COMPLEX  
WITH THE EXPANSION OF **GLOBALISATION**.



THE RAPIDE DEVELOPMENT OF TECHNOLOGY  
**UNVEIL UNKNOWN** SITUATIONS THAT  
REQUIRE IMMEDIATE **SOLUTIONS**.



HOW FAR WILL GLOBALISATION CHANGE THE  
WAY WE INTERACT?

# RESOURCES

- [https://www.wipo.int/sme/en/documents/business\\_website\\_fulltext.html](https://www.wipo.int/sme/en/documents/business_website_fulltext.html)
- <https://www.minneapolisfed.org/article/2003/the-taxing-issue-of-ecommerce>
- [minneapolisfed.org/article/2003/the-taxing-issue-of-ecommerce](https://www.minneapolisfed.org/article/2003/the-taxing-issue-of-ecommerce)
- <https://www.brookings.edu/blog/techtank/2018/08/07/internet-sales-tax-gives-e-commerce-companies-a-stake-in-local-government/>
- <https://www.fool.com/taxes/2018/06/21/the-supreme-court-just-changed-e-commerce-forever.aspx>
- <https://www.copyright.gov/reports/studies/dmca/reply/Reply016.pdf>
- <https://www.justia.com/business-operations/managing-your-business/e-commerce/>
- <https://www.export.gov/article?id=eCommerce-Taxes-Regulations>
- <https://www.nap.edu/read/10282/chapter/20#114>