

## Features of Digital Business Taxation: Global Experience and Development Prospects

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With the development of digital technologies around the world, digital business is actively developing. Regulation of e-commerce in international practice is characterized by a variety of approaches related to legal traditions, differences in current legislation, and government policy.

The article analyzes the practice of taxation of digital business in developed countries and examines models for calculating and paying taxes in cross-border e-commerce. It has been established that a number of countries have a moratorium on digital business. The factors and conditions of tax administration practices in the digital business sector are formulated. Based on the analysis, conclusions are drawn about the need to harmonize the taxation of digital businesses in the context of globalization.

The article focuses on the peculiarities of taxation of digital business in Kazakhstan. It identifies external factors that determine the development of digital technologies in the field of international entrepreneurship and e-commerce. A comprehensive analysis of the retail e-commerce market in the Republic of Kazakhstan for 2020–2024 was conducted. The analysis allowed the authors to draw conclusions about the dynamics of digital business, establish the industry and territorial structure of transactions, and identify problems with cash flow in this area.

The authors studied the peculiarities of taxation of digital business entities. Based on the analysis of Kazakhstani and foreign practices, recommendations were formulated aimed at improving the mechanism for applying tax instruments in order to strengthen the principle of fair taxation.

**Index Terms—Digital Business, Tax Instruments, E-Commerce, Digital Tax, E-Commerce Market, Tax Fairness**