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THE FISCAL IMPLICATIONS OF MOBILE APPLICATIONS: THE CASE STUDY OF UBER IN ROMANIA

Abstract:

The development of information technology has brought about massive change in the way people conduct their daily activities. These changes are reflected in both in economics and consumer behavior. Mobile applications come to support consumers in their daily activities, but it also implies new challenges in national and international legislation. One of these applications is the Uber, application that changed the way transportation is perceived. This application provides consumers the possibility to find a convenient mean of transportation available even during peak hours. But what are the implications in terms of taxation? Would the Uber standard operating model effectively work in any country? This paper provides information regarding the tax implications that may arise in the case of mobile business model, analyzing the Uber mobile application. The paper also provides information about consumer's perception on this type of mobile application.

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