



Impuestos y economía digital en Ecuador: Desafíos y perspectivas del comercio electrónico: Un análisis bibliográfico [

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text (article)

Analítica

This scientific review article aims to analyze the fiscal challenges faced by e-commerce and the digital economy in Ecuador and propose potential solutions. To achieve this objective, a comprehensive analysis of academic literature published from 2018 to the present was conducted. Regarding the scope, various aspects of the topic were explored, including the definition and essential elements of the digital economy and e-commerce, the main online business models, the current legal frameworks in Ecuador, as well as global approaches and best practices in digital activities taxation. A methodology based on the systematic review of relevant scientific articles was employed. Studies addressing specific tax-related issues in the context of the digital economy and e-commerce were selected, and their findings and recommendations were analyzed. The findings revealed significant fiscal challenges associated with the digital economy and e-commerce. Tax collection gaps and difficulties in adapting current regulatory frameworks to this rapidly changing digital environment were identified. The inferences drawn from the literature review point to the need for implementing practical solutions and viable recommendations to enhance taxation in the context of Ecuador's digital economy. The importance of fostering cooperation between the public and private sectors, as well as updating tax laws and regulations, is emphasized.

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