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Examining the Challenges and Methods of Receiving Taxes of the Digital Economy in Isfahan Province

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Abstract
The digital economy is one of the emerging phenomena in the present time, and how to receive taxes from it is one of the most important challenges and has always attracted the attention of managers and policymakers of relevant organizations. Relying on the collected qualitative data, the current research aims to investigate the challenges and methods of receiving taxes from the digital economy in Isfahan province, and as a result, seeks to cover the existing theoretical gap for it, therefore, the current research with respect of the goal is considered as a fundamental one. The scope of this research is in the field of accounting. Furthermore, the geographical area of the research is Isfahan province and the time span of the research is the first six months of 2022. Also, in terms of the method of collecting data and information, it is in the category of non-experimental or descriptive research in which a qualitative approach will be used. The statistical population of the current research are experts who are familiar with tax issues in the context of the digital economy, who have been selected in the two divisions of organizational experts and academic experts. For this purpose, the sample of the qualitative research is also selected by the purposeful (judgmental) sampling method from among the senior managers of government tax affairs organizations, as well as among the information technology managers of these organizations and academics involved in the topics of taxation and e-commerce, with the criterion of theoretical adequacy and then a semi-structured field in-depth interview has been conducted. After analyzing the interviews with the help of content analysis method (theme analysis), it is determined that the incompatibility of the current tax system with the digital economy, the inadequacy of the law and policy, the lack of valid infrastructure and documentation, the different identity of the digital economy and the universality of the exchange network as challenges and methods of receiving Taxes are from the digital economy in Isfahan province.

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1. Introduction

Tax is a type of social cost that citizens pay so that governments can fulfill their constitutional duties for social and economic development. Taxes, for example, are the most common and important source of public revenue and one of the most effective and efficient financial policy tools through which the government can provide many social and welfare services to the people and support many economic and social activities and flows and therefore orient them. Tax capacity provides the necessary information about country's economic power in equipping tax resources to respond to financial problems and also implement economic policies. Iran's economy is going through a critical period, on the one hand, it has lost resources from the sale of oil, and on the other hand, it is facing an unprecedented economic recession. Also, the US sanctions and the corona pandemic have made the complexity and problems unique in the history of Iran's economy. In spite of all these problems, the government's only point of reliance to cover the staggering expenses is receiving taxes, which in recent years have been collected in different forms such as value added tax, capital gains tax, tax from empty houses, and tax from luxurious cars and expensive houses. But the main problem here is how much we can focus on tax receiving and why tax receiving has not been achieved properly. The most important thing is tax evasion, which continues to plague the economy, and it is not clear what obstacles exist in the way of receiving tax as a macro policy of the country (Ziaee et al., 2017). Based on this, the pathology of the country's current tax system within the scope of its three pillars will be of great importance in the direction of reforming the tax system. Today, with the economic growth and development of countries and the complexity of economic relations at the domestic level of countries and also in many other countries, the system of recognizing and collecting taxes has been removed from the traditional form and is operated in an advanced manner, and the communication between the taxpayer and the tax officer is at a minimum level, but in Iran's tax system is still implemented by the traditional method of recognition and collection, the results of which are the spread of a culture of bargaining between taxpayers and tax officials, the creation of financial corruption in the tax system, the possibility of illegal use of administrative and legal powers by some tax officials, as well as the lack of proper and accurate tax recognition and as a result in this respect we can see the lack of proper tax compliance by taxpayers, the increase in the number of protests and delays in tax collection (Tayeb Nia and Syavoshi, 2009). The digital revolution has transformed all aspects of human life, the phenomenon we know as digital transformation and one of the most important aspects of this evolution can be seen in the form of digital economy. In the meantime, tax collection in such an economic situation also faces challenges and has attracted the attention of researchers. The country's tax affairs organization has also faced a lot of challenges to collect taxes from this area. The digital economy is an economy that is largely based on digital technologies, computers, software, and other information technologies. This economy fundamentally changes and improves all the activities performed during the various stages of the value chain of organizations and as a result their business model (Taheri Borujeni and Hoseini, 2020). One of the most important points to pay attention to is deciding how to deal with this event, which is becoming more widespread. This means how to plan at the national level for the introduction of digital technologies in different fields or the digitization of existing and traditional industries. The experience of different

countries and their policies show the difference in the way of behavior for investment in this area.

The financial capacity and economic capacity of a country is to bear the pressure of different kinds of taxes. The tax capacity of any country around the world provides the necessary information about the economic power of that country to equip tax resources so that country officials can solve financial issues and problems and implement appropriate economic measures and policies, as well. According to the stated contents, the current research aims to examine the challenges and methods of receiving taxes from the digital economy and estimate its tax capacity in the country. In other words, the main question of the research is how to examine the challenges and methods of receiving taxes from the digital economy and estimate its tax capacity in the country?

This study continuous as the following order: In the second part, we review the theoretical foundations and background of domestic and foreign researches. In the third part, the research method is described. In the fourth section, we analyze the collected data. Finally, in the fifth section, conclusions and suggestions are presented.

2. Theoretical foundations and research literature

1.2. Tax

Taxes are posed in almost all countries of the world, mainly to raise revenue and finance government expenditure, although these taxes also serve other purposes. In modern economies, tax is the most important source of government revenue. The difference between taxes and other sources of income is that taxes are mandatory and non-refundable. Payroll taxes are sometimes called "contributions" because of the possible connection between taxes paid and benefits received (such as United States). A tax is a term for when a taxing authority, usually a government, levies or imposes a financial obligation on its citizens or residents. Paying taxes to governments or authorities had been one of the main foundations of civilization since ancient times. The term "tax" applies to all different types of involuntary levies, from income to capital gains and property taxes. Although tax collection can be a noun or a verb, it is usually referred to as an action that resulting revenue is usually called "tax". Taxes are distinct from other forms of payment, such as market transactions, because taxes do not require consent and are not directly tied to services rendered. Throughout history, there have been various justifications and explanations for taxation. Early taxes were used to support the ruling classes, build armies, and build defenses and the authority to tax was often derived from divine or supranational rights (Kagan, 2022). In fact, taxation is the imposition of compulsory duties on individuals or entities by governments. In general, Taxes are levied in almost all countries of the world, mainly to raise revenue and finance government expenditure, although it has also serve other purposes. In modern economies, taxes are the most important source of government revenue. Taxes differ from other sources of revenue in that they are mandatory and nonrefundable which means they are usually not paid for specific purposes, such as a specific public service the sale of public property, or the issuance of public debt. While taxes are presumably collected for the welfare of taxpayers as a lump sum, the responsibility of individual taxpayers is independent of any particular benefit received (McLure, 2022). In Europe the first approach to income tax appears in some medieval city taxes, where the income of artisans and merchants was taxed as proof of their ability to pay in proportion to their

property and owners. Some medieval states also taxed land rents, official salaries and professional profits. The first general tax in Europe was imposed by William Pitt during the Napoleonic Wars. In 1983, William Pitt became Prime Minister of Great Britain and in 1799 he introduced a new income tax. These include 10% tax on annual income over 200 GBP and a 1 to 10% tax on annual income between 60 and 200 GBP. However, over time, taxation was generally accepted as a vital price for winning the war against Napoleon (Kabinga et al., 2016).

2.2. Receiving tax

How to receive tax from large IT companies that do business across borders via the Internet is currently an international debate and taxation of the digital economy has evolved from the challenge of taxing large IT companies to a larger debate about how the international tax system works. In this situation, not only information technology companies, but also different companies may use a significant amount of data to increase consumers and develop new technologies. For this reason, the topic of discussion is what the tax base is, how much companies should pay, and what the effort should be to radically change the current international tax system. Given that many jurisdictions practice unilateral taxation, companies pay digital services tax in each jurisdiction with the potential for double taxation and this situation increases their compliance costs (Nazarov et al., 2022). All of these topics are for taxation in market jurisdictions in the digital economy even if they do not have a physical presence in these jurisdictions. In implementing each strategy, it is necessary to state specifically what constitutes a taxable relation, as well as the value created in each market jurisdiction and how should be the calculation of the profit allocated to the jurisdictions. In this situation, the tax determination for digital transactions allows the amount of tax to be deducted from the price paid for goods and services provided online by non-resident companies that use the Internet (Gunko et al., 2021). The process to tax large IT companies that do business across borders via the Internet is currently an international debate. There are criticisms that large IT companies do not pay enough tax to cover their profit because they have no physical presence in the market jurisdictions where users and consumers are based. Therefore, there are more considerations for creating a new law related to international taxation and the question of whether it is possible to reach an international agreement in this area has been the focus of theorists. However, taxation in this economy is different from the current situation due to its special features. In general, the characteristics of digital business are: (1) the ability to conduct business without a physical presence in the jurisdiction, (2) user participation that creates value and increases profitability, and (3) the use of many intangibles such as digital platforms. These features increase tax challenges and lead to implementation problems (Katsufumi, 2021).

3.2. Digital economy

Digital economy is not a concept that was created once, but an evolutionary process has shaped it. In this regard, the digital economy can be introduced as the evolution of the information economy in the 1970s, the knowledge-based economy in the 1980s, the modern economy in the 1990s, and the network and internet economy in the first decade of the 2000s. By examining the theoretical foundations of this field, it can be seen that some have conceptualized the digital economy in a limited way and some in an extensive way. In 2016, Klaus Schwab took a deeper look at the digital economy in the book "The Fourth Industrial Revolution". In his book, he called the digital economy the fourth

industrial revolution. The fourth wave of the industrial revolution, which Schwab called the digital economy, began with the development of digital technologies. According to the current view, digitalization does not only mean the emergence of new digital goods and services, rather, the majority of traditional goods and services that were offered non-digitally before will also be affected by technologies in this economy (Valas, 2020). Furthermore in early 2021, the concept of the fifth industrial revolution was born in Europe. The origin of the formation of the fifth industrial revolution can be found in the shortcomings of the fourth industrial revolution, that attention to technology caused people to pay less attention to human dignity, social resilience and environmental issues.

Value-based data is the key production factor in the development of the digital economy, and speeding up the value-based data process is an essential need for the development of the digital economy. Data valuation development includes, but is not limited to, data collection, data standards definition, data entitlement determination, data annotation, data pricing, data exchange, data flow, and data protection (Lai et al. 2022). Digital economy plays a prominent role in developing counties as drivers of innovation, competition and growth. It also helps in other aspects, such as creating new opportunities for business through the invention of new products and services, the supply platform and allocation to markets, increasing the welfare of society and reducing inequality, imbalance and injustice in terms of knowledge and information. Information sharing, improving environmental sustainability such as reducing fossil fuel emissions through increasing remote work, smart public transport system and digital logistics have made Malaysia stand out as a developing country in the Asian region and this country uses digital technology in the economy as a catalyst for its sustainable growth (Otioma et al., 2019). The opinion of experts in this field is based on the fact that the digital economy considers knowledge and digital information as a key factor for production. By using digital technology as the main driving force for the modern information network, it will be possible to improve the level of digital technology and create a smart economic society through the deep integration of this process and the development process will be accelerated, as well. In fact, a new form of economic development and governance is the core of digital economy development to transform productivity and digital industrialization to their optimal level (Meng and Lee, 2020).

4.2. Challenges of the digital economy

The digital economy is constantly evolving and possible future developments should be monitored as they may pose more challenges to tax policymakers in the near future. Another problem of the digital economy is that its implementation in the system of innovative territorial clusters is recommended, while the construction of innovative territorial clusters helps the development of the economy which includes digital economy. The main task of the cluster organization is to overcome the innovation gaps, which means that there are many challenges regarding the creation of internal interactions in the cluster (business-education/education-governments) and the connection of the cluster with the external environment (cluster-global market). Through the cluster coordination council, unique competitive advantages of information and communication technology have been formed, and this formation is not at the national level, but at the level of specific businesses active in the territory of regions where a high concentration of related industries is possible (Garcia et al., 2019).

It is necessary to pay attention to the role of digital economy in the success of business growth, and these conditions are not only necessary to transform and optimize the internal processes of companies, but also help to "understand digital users" and this understanding is a serious challenge for companies' activities. In this process, not only technology and new business strategies change, but also business processes, the model of creating and supplying products and services to the market, the structure and goals of the company, the dynamics of competition, and all the rules of business success are all challenges facing the development of the digital economy. One of the problems is that in order to unlock the potential of digital economy technologies, companies are required to develop their staff management as well as improve their technological skills, and in many cases they lose their competitive advantage intentionally or due to insufficient experience and skills. In this situation, leading companies in the digital economy have more value for customers compared to other companies. On the other hand, traditional business models of digital technologies are seriously looking to change the relationship between consumers and the supply chain. But Porter emphasizes in his research that companies, in order to achieve a competitive advantage in the market, must have similar conditions in relation to various activities such as production, creating financial circulation, providing services and selling products, and also in relation to human resource management and information technology (Rallet, 2003). As the digital economy increasingly becomes the economy itself, it will be difficult, if not impossible, to separate the digital economy from the rest of the economy for tax purposes. Furthermore, the attempt to isolate the digital economy as a distinct sector inevitably entails drawing arbitrary lines between digital and non-digital sectors. As a result, the tax challenges and tax concerns raised in the digital economy are better identified and addressed by analyzing the existing structures carried out by multinational companies along with the introduction of new business models and focusing on the key features of the digital economy. Obviously, ignoring these challenges can increase or aggravate tax concerns. Although many business models of the digital economy share similarities with traditional business processes, modern advances in information and communication technology have made it possible to conduct many types of business activities on a much larger scale and over longer distances than was previously possible. These generally include various types of e-commerce systems, online payment services, app stores, online advertising, cloud computing, collaborative network platforms, and high-speed commerce (Eurostat, 2021).

Taxation of the digital economy has evolved from a challenge of taxing large IT companies to a larger debate about how to implement the international tax system. In this regard, data transferred across national borders has brought great wealth to the digital economy. Not only IT companies, but also various companies may use a significant amount of data to increase their consumers and develop new technologies. Therefore, the topic of discussion is what is the tax base, how much should be the tax paid by companies and how should efforts to seriously change the current international tax system be made. In this regard, several jurisdictions, such as France, the United Kingdom, Spain, Italy, and Australia, have planned or implemented unilateral digital services taxes without waiting for international agreement. On the other hand, the above conditions have brought public dissatisfaction with tax inequality and lack of financial resources. Other jurisdictions

will likely continue to impose unilateral digital services taxes if the implementation of international digital economy tax laws is delayed. Given that many jurisdictions practice unilateral taxation, companies pay digital services tax in each jurisdiction with the possibility of double taxation and this condition increases their compliance costs (Nazarov et al., 2022).

5.2. Methods of receiving taxes from the digital economy

Tax experts have presented three related ideas on how to determine and collect taxes from digital companies as follows: The first idea concerns the creation of new tax bases to determine when a digital company is taxed in a foreign country. These databases should check and estimate the amount of income, the number of users and the amount of activity and digital presence of companies. For example, a tax administrator, instead of only using physical offices or the number of employees of companies as a criterion for payment or tax exemption, can determine its eligibility for tax payment by calculating the amount of income from the digital company's activity. So that if this amount of income exceeds a certain limit, that company is required to pay taxes.

The second idea and method is that after a digital company is subject to tax, it will be taxed in the same way as withholding tax, and this withholding tax should be applied to the company's dividends and profits. A third related idea is the idea of using an equal tax system in digital transactions (Markez, 2018).

7.2. Domestic literature

Tavakoli and Jamshidi (2021) generally investigate "the impact of the implementation of the comprehensive tax plan to collect taxes from the informal sector of Iran's economy". This research is of applied-survey type. According to the results of the research data, the dimensions of the implementation of the comprehensive tax plan include: a) creation of comprehensive tax information systems b) transparency of tax laws and regulations, c) complete, transparent and continuous information to taxpayers and d) level of training and awareness of taxpayers Tax laws have a positive and significant effect on the success of receiving taxes from the informal sector of Iran's economy. Of course, the importance of the impact of these dimensions and its components is different and according to the results of the Friedman test, by implementing a comprehensive tax plan, preventing tax evasion and revealing taxpayers' incomes, identifying the informal sector has the greatest impact on the success of tax collection from the informal sector of Iran's economy.

Taheri Borujeni and Hoseini (2020) in a research titled "Examination of the Challenges of E-commerce Taxation", investigate the challenges of e-commerce taxation. In this study, through interviews with tax, information technology and e-commerce elites and using the Delphi method in order to collect opinions and align the opinions of experts to achieve consensus, the main challenges of collecting taxes from e-commerce in Iran are examined and in three aspects of policy making, Laws and regulations and executive processes have been announced. In the following, the above aspects are classified into 20 components, and in order to identify the most important challenges and evaluate the results of the previous stages, and using the fuzzy Delphi technique, which in research uses the triangular fuzzy number, a questionnaire of the obtained challenges was prepared and provided to the experts and after three evaluations, the challenges have been prioritized.

Mahmoodzade and Hasanzade (2019) in a study titled "E-commerce taxes: an introduction to the formulation of the e-

commerce tax law in Iran", state that in e-commerce, the choice of location, the digital nature of products, the emergence of new assets, the method of electronic registration and payment are important factors. The results of the study of these researchers show that e-commerce has a small effect on wealth tax and its greatest effect is on sales tax. Obviously, businesses and consumers can exchange digital goods without registration in this way. Also, e-commerce has improved the import tax in spite of specific laws and in the short term, the exemption for e-commerce has a small reduction in tax revenues, but in the long term it can bring a lot of costs.

Azadi and Isavand Jahanbakhshi (2016) conduct a research titled "Tax approach in Iran's e-commerce", which is a descriptive and survey research. In this research, the library method (searching, studying, reviewing and using digital texts and magazines) has been used to collect data. The results obtained in this study show that currently the tax revenue obtained from e-commerce for the government of Iran is small, and although e-commerce has become popular recently, it is not enough to be considered as a source of income for the government. On the other hand, because there is still a problem in Iran to collect taxes in the traditional way, it cannot be logical to collect taxes electronically like in advanced and developed countries.

2.8. International literature

Thomson (2022) considers a research titled the concept of modern and digital economy as the same with the tax approach, and regarding the explanation of the concept of tax and says that the modern economy is beyond the Internet. It is expected that information technology will affect all sectors of manufacturing and service industries and facilitate tax collection in this area. This researcher emphasizes that the tax collection system in the new and digital economy will affect the modern economy as it affects the traditional one. However, the characteristics of the new digital economy are based on intangible factors such as branding and service quality, and it also covers things such as knowledge capital and virtualization under the title of metaphor.

Josep et al. (2021) conduct a research entitled "Electronic commerce and labor tax avoidance". This study shows one of the adverse effects of e-commerce on labor tax avoidance and more precisely on the loss of corporate social security contributions. The results obtained in this study have been strong and significant for all the criteria of avoiding selective work tax, different estimation methods, sample selection criteria and sensitivity analysis. In general, it can be seen that companies active in e-commerce have a greater tendency to avoid paying taxes, while other companies, especially companies active in traditional business, have more financial discipline in paying taxes.

Josep et al. (2020) in a study entitled "Empirical investigation of the effect of e-commerce on tax avoidance in Europe", present an empirical analysis of the effect of e-commerce practices on tax avoidance. In this study, using a sample of European parent companies in the retail trade industry of 22 different countries, empirical evidence shows that e-commerce companies significantly avoid paying taxes compared to traditional one. However, the gap has narrowed as recent firms have increasingly sought to avoid paying taxes during the period under study. It should be noted that the research results are robust in terms of different tax avoidance criteria, time and sample selection patterns.

Nazarov et al. (2019) in an article entitled "Digital economy: Russian taxation issues" examine the digital economy with regard to tax issues in Russia. The connection of this research is

with the results of the study of the concept of "digital economy" and the continuous increase of its role in the world economy and especially in Russia. The purpose of this article is to identify specific challenges in the taxation of the developing digital economy and to determine the necessary conditions for further improvement of the taxation regulations of the digital economy in Russia. This article covers several problems arising from the specific characteristics of the functional sectors of the cryptocurrency market, among which the problems of Internet currency taxation are of particular importance. The results of this study show that there is an urgent need to change the tax laws related to the emerging field of e-commerce. In this situation, the development of digital economy tax has created many concerns and, on the one hand, it deprives governments of much-needed tax revenues, and on the other hand, it gives digital businesses based abroad an advantage over domestic competitors who pay taxes.

Ting and Gray (2019) in a research titled "The rise of the digital economy: Rethinking the taxation of multinational enterprises" state that the international tax regime in relation to multinational enterprises (MNEs) is ineffective and needs to be essentially reviewed. These researchers show that MNEs' tax avoidance motivation can encourage managers to place profits in low-tax jurisdictions without affecting their actual locations of operations. In this article, it is also suggested that imposing a tax on the activities of shareholders and consumers instead of the profits of companies faces significant theoretical and practical obstacles. Finally, they present a revised model for taxing MNEs using sales-based allocation of consolidated worldwide profits.

Bourreau et al. (2018) in an article titled "Taxation of a digital monopoly platform", investigate the impact of taxation on financial revenues based on a two-sided monopoly platform that provides personalized services to users and targeted advertising to sellers regarding the collection of users' personal data. These researchers showed that the introduction of a small tax for data collection does not raise fiscal revenues on a flat-rate basis if the value-added tax (VAT) rate is high enough. In this section, according to the effect of interdependence between two taxes under the conditions of hyper-modularity of the profit function of the platform as a function of its prices, the obtained results can be extended to any tax per unit. However, in some cases, the imposition of a subscription or advertising tax may meaningfully increase fiscal revenues regardless of the VAT rate as well as the level of welfare.

3. Research method

The current research is considered fundamental in terms of its purpose, and in terms of the method of collecting data and information, it is in the category of non-experimental or descriptive research in which a qualitative approach is used. In this qualitative research, to achieve the research objectives, the theme analysis method is used and the scope of the research is in the field of accounting. The geographical area of the research is Isfahan province and also the time area of the research is the first six months of 2022. The sample of qualitative research was selected from among the senior managers of government tax affairs organizations, as well as from among the information technology managers of these organizations and university professors involved in the topics of taxation and e-commerce, with the criterion of theoretical adequacy, and semi-structured field in-depth interviews were used to collect information. In this research, the method of interviewing experts was used to collect

information, and based on the theme analysis method and with the help of Maxqda software (which has an effective role in data coding), three stages of open, central and selective coding were used to design the research model. The main data collection tool of this qualitative research study is semi-structured in-depth interviews with the study participants. The interviews with each of the participants take place between 30 and 50 minutes at their office. In this study, in order to achieve the verifiability of the research audit process, the help of two expert professors in this field has been used. Further, after writing the interviews, the interview text was sent to the interviewee and after approval, it is used and analyzed.

In the present study, the intra-subject agreement method (such as double-coder reliability) is used to calculate the reliability of the interviews. For this purpose, a university lecturer who had mastered the research topic was asked to participate as a research associate (coder). Then, three interviews with the research associate were coded and the percentage of intra-subject agreement was calculated as the reliability index of the research using the relevant formula. The way to calculate the percentage of agreement within the group is to multiply the number of agreements obtained by 2 and divide the result by the total number of codes and multiply the result by 100. In order to extract the amount and number of agreements, a questionnaire containing subject titles along with open coding samples was given to the participants of the research and the amount of agreement was questioned through multiple choice questions of high, medium and low compatibility. If the participant selects low or medium (high) option, it means no (full) agreement (Vaezi et al., 2018).

In the phase of data review in this qualitative method, the challenges and methods of receiving taxes from the digital economy in Isfahan province have been investigated and through interviews, its constituent components have been identified. Therefore, at this stage, for data analysis, mechanisms based on content analysis strategy have been used with the help of Maxqda qualitative research software, which plays a good role in coding.

4. Data analysis

In this section, the data have been categorized and analyzed using different techniques that have been compatible with the characteristics of the research. The qualitative data analysis of the study was derived from the results of semi-structured in-depth interviews, which will ultimately lead to the achievement of the research objective.

4.1. Descriptive statistics of interviewees

In this section, the data collected from interviews with 34 experts are analyzed, and the descriptive information of these experts is given below. In this section, managers are selected who, in addition to having a higher education (master's degree or higher), also have more than 10 years of management experience in the tax affairs organization. In this way, 18 university experts and 16 professors were selected for cooperation and a total of 34 people answered the interview questions. Next, in order to get to know the number of interviewees in terms of gender, age, work experience and education, the demographic characteristics of the respondents will be described.

In order to better explain and describe the interviewees who are the sample of the research, first the status of the sample is shown in terms of gender. According to Table 1, 88% of the interviewees were men and 12% were women. The highest frequency of the interviewees was related to the age group between 40 and 50 years, and the lowest frequency was related to the

age group between 20 and 30 years, which constitutes only 9% of the interviewees. In order to explain and describe the work history of research experts, in this section, the work history of the research sample is described in four categories according to table 1. According to this table, most interviewees have more than 20 years of work experience, and the lowest frequency is related to 5 to 10 years of work experience with 15%. The education level of the interviewees has always been considered in research. In this study, the level of education of the research experts is described in Table 4. According to Table 4, the highest frequency of the interviewees have a master's degree with 53% and the lowest frequency is related to a doctorate degree with 47%. On the other hand, the field of study of the interviewees is important in research. In this study, the field of study of the research experts is described in the table below. According to table one, the highest frequency of interviewees are accounting degrees with 56% and the lowest frequency is related to economics with 18%.

According to Table 2, the highest frequency of the interviewees is related to the age group between 40 and 50 years, and the lowest frequency is related to the age group between 20 and 30 years, which constitute only 9% of the interviewees.

In order to explain the work experience of the research experts, in this section, this criteria of the research sample is described in four categories according to Table 3. According to this table, most interviewees have work experience between 10 and 15 years, and the lowest frequency is related to work experience of less than 5 years with 6%.

Table 1. Descriptive demographic of respondents

Descriptive feature		Frequency	Frequency %
Gender	male	30	11%
	Female	4	12%
Age	20 to 30	3	9%
	30 to 40	9	26%
	40 to 50	14	41%
	Above 50	8	24%
Experience	5 to 10 year	5	15%
	10 to 15 year	9	26%
	15 to 20 year	9	26%
	More than 20 year	11	33%
Education	Masters	18	53%
	PHD	16	47%
Major	Accounting	19	56%
	Management	9	26%
	Economy	6	18%

Table 1. Frequency distribution related to gender

Gender	Frequency	Frequency %
Male	30	88%
Female	4	12%

Table 2. Age-related frequency distribution

Age	Frequency	Frequency %
20 to 30	3	9%
30 to 40	9	26%
40 to 50	14	41%
Above 50	8	24%

Table 3. Frequency distribution related to work experience

Experience	Frequency	Frequency %
Less than 5	2	6%
Between 5 and 10	5	15%
Between 10 and 15	17	50%
More than 15	10	29%

The education level of the interviewees has always been considered in various researches. In this study, the level of education of the research experts is described in Table 4. According to Table 4, the highest frequency of interviewees has a master's degree with 53% and the lowest frequency is related to a PHD degree with 47%.

The field of study of the interviewees is important in research. In this study, the field of study of the research experts is described in the table below. According to Table 5, the highest frequency of interviewees is accounting degree with 56% and the lowest frequency is related to economics with 47%.

Table 4. Frequency distribution related to education

Education	Frequency	Frequency %
Master's degree	18	53%
PHD	16	47%

Table 5. Frequency distribution related to field of study

Field of study	Frequency	Frequency %
Accounting	19	56%
Management	9	26%
Economy	6	18%

4.2. Analysis of qualitative research data

In the interviews conducted with experts, which were conducted in the form of in-depth semi-structured questions, the interviewees expressed their views on the research topic, which is to examine the challenges and methods of receiving taxes from the digital economy in Isfahan province.

4.2.1. Primary coding

The primary codes extracted from each of the interviews are given in Table 6.

Table 6. Primary coding taken from field interviews

Row	Primary coding
1	Macro-level tax plans in organizations are weak for the digital economy and each level has its own meaning
2	Ambiguity in the way of conducting tax affairs related to digital economy activities
3	Lack of transparent tax laws regarding the digital economy
4	Lack of specialized software in the Tax Administration for collecting taxes in the digital economy
5	Tax collection based on human intervention
6	It is not clear how to receive taxes in the digital economy
7	Legal gap in how to calculate taxes in the digital economy
8	Uncoordinated tax collection activities in the digital economy
9	Facilities and equipment for receiving taxes according to the physical and not digital economy
10	Tax collection with maximum manpower audit
11	Uncertainty of the decision-making process in the field of taxation of the digital economy

Row	Primary coding
12	Weakness in collecting data related to activities in the digital economy
13	Tax collection in the field of digital economy is not smart
14	The lack of clarity of input and output activities to identify and collect tax activities in the digital economy
15	Lack of smart tax processing
16	Lack of strategies to solve the problems of tax collection in the digital economy
17	The traditional attitude of tax legislators to taxation
18	Lack of electronic validation platform in this area
19	Not maintaining physical financial books in companies active in the field of digital economy
20	Not explaining organizational processes of tax collection in the Tax Affairs Organization
21	The inadequacy and inappropriateness of tax law in relation to the digital economy tax
22	Absence of a national center of digital economy
23	Lack of administrative structure in digital economy companies
24	It is difficult to determine the tax due to the high volume of transactions in the digital economy
25	Many documents of transactions in the digital economy field are not available
26	Non-physicality of goods in the digital economy
27	Lack of sufficient mastery of the relevant laws and standards at different levels of the Tax Administration in the field of digital economy
28	Not entering many financial transactions of digital economy into the country's banking network
29	The lack of familiarity of tax experts and auditors with the digital economy has made it very difficult to determine the tax level
30	Due to the digital nature of economic activities, the documents of these activities are very few
31	The goods of the digital economy cannot be viewed in the same way as the physical economy
32	There are transactions with different identities in this economy
33	Carrying out multiple activities in the digital economy field by various individuals and companies
34	Determining the amount of tax in the digital economy is difficult due to the traditional nature of the country's tax system
35	Basically, in the digital economy, paper files and documents are very limited, so this is a tax problem
36	Goods in the digital economy cannot be observed and it is very difficult to determine their cost and profit
37	Due to the facilitation of exchanges in the digital space, so many transactions are done
38	There are many businesses in the digital economy field
39	The digital economy is not the same as the physical economy and has many models
40	Due to the lack of records, invoices and financial statements in the digital economy, it is difficult to track events
41	Goods in the digital economy are not the same as the physical economy, and this is a big challenge
42	The digital nature of exchanges has made it difficult to distinguish transactions from each other
43	Any person or company may perform various activities in different ways in the field of digital economy
44	It is very difficult to adapt the tax system to new models in the digital economy
45	In the digital economy, natural and legal persons conduct many transactions, and the volume of these transactions is much, much higher than the physical economy, and the classification of transactions is an important challenge
46	In the digital economy, many models have been designed in a short period of time, and it is difficult for the Tax Administration to adapt to these models
47	In the digital economy, unlike the physical economy, it is much more convenient to use banking networks
48	The current tax system is not compatible with the tax system in the digital economy
49	The high diversity of businesses in the digital economy requires expanding the range of analysis
50	As soon as a model is invented in the digital economy, this model spreads very quickly in most parts of the world
51	The use of international banking networks makes it difficult to monitor transactions in the digital economy
52	The traditional tax system cannot function successfully in the digital economy
53	Various types of businesses operate in the digital economy in different ways and it is difficult to monitor these activities
54	Every day, with the advancement of technology, more and newer models of digital economy are created

Row	Primary coding
55	The relationship between the Tax Administration and the international banking network is weak, but the digital economy has a good relationship with the international banking network
56	Tax systems in Iran are only used for the physical economy
57	Selling digital goods abroad reduces the possibility of taxation in this type of activity
58	Tax recognition in the digital economy is less accurate
59	The complexities of the digital economy have made it difficult to impose taxes on different sectors
60	The current tax system can only monitor physical sales and domestic bank transactions that has little use in the digital economy.
61	It is very difficult to estimate and collect taxes on international sales in the digital economy
62	The application of exemptions in the digital economy is not accurate and this is contrary to tax justice in Iran
63	There is still no effective practice on how to apply service tax in the digital economy
64	High hardware and software costs for tax collection in the digital economy
65	The difference between the level and the models of the digital economy complicates the collection of taxes on international sales
66	Strict auditing is not possible in the digital economy
67	There are still many tax uncertainties in the definition of services in the digital economy
68	The need for proper and high-speed internet and expert users in the Tax Administration to determine taxes in the digital economy
69	High cost of setting up and training new tax systems
70	Identifying the type of services and their tax rate in the digital economy is one of the challenges
71	The high cost of updating software, hardware and experts with changing digital economy models

4.2.2. Sub-themes

The summary of concepts and the extraction of sub-themes resulting from the analysis of data from interviews with experts are given in Table 7.

Table 7. Concepts and sub-themes of the qualitative data obtained from the interviews

Primary codes	Sub-theme
Macro-level tax plans in organizations are weak for the digital economy and each level has its own meaning	Lack of proper policy
It is not clear how to receive taxes in the digital economy	
Uncertainty of the decision-making process in the field of taxation of the digital economy	
Lack of strategies to solve the problems of tax collection in the digital economy	
Ambiguity in the way of conducting tax affairs related to digital economy activities	Poor implementation processes
Uncoordinated tax collection activities in the digital economy	
The lack of clarity of input and output activities to identify and collect tax activities in the digital economy	
Not explaining organizational processes of tax collection in the Tax Affairs Organization	
Lack of transparent tax laws regarding the digital economy	Ambiguous rules and regulations
Legal gap in how to calculate taxes in the digital economy	
The traditional attitude of tax legislators to taxation	
The inadequacy and inappropriateness of tax law in relation to the digital economy tax	
Lack of sufficient mastery of the relevant laws and standards at different levels of the Tax Administration in the field of digital economy	
Lack of specialized software in the Tax Administration for collecting taxes in the digital economy	Weak infrastructure
Facilities and equipment for receiving taxes according to the physical and not digital economy	
Weakness in collecting data related to activities in the digital economy	
Lack of electronic validation platform in this area	

Primary codes	Sub-theme
Tax collection based on human intervention	Poor identification and tracking of electronic transactions
Tax collection with maximum manpower audit	
Tax collection in the field of digital economy is not smart	
Lack of smart tax processing	
Not maintaining physical financial books in companies active in the field of digital economy	Anonymity of taxpayers
Lack of administrative structure in digital economy companies	
Not entering many financial transactions of digital economy into the country's banking network	
Carrying out multiple activities in the digital economy field by various individuals and companies	
It is difficult to determine the tax due to the high volume of transactions in the digital economy	The problem of determining the tax amount
The lack of familiarity of tax experts and auditors with the digital economy has made it very difficult to determine the tax level	
Basically, in the digital economy, paper files and documents are very limited, so this is a tax problem	
Many documents of transactions in the digital economy field are not available	Lack of valid organizational documents
Due to the digital nature of economic activities, the documents of these activities are very few	
Due to the lack of records, invoices and financial statements in the digital economy, it is difficult to track events	
Non-physicality of goods in the digital economy	Intangibility of digital goods
The goods of the digital economy cannot be viewed in the same way as the physical economy	
Goods in the digital economy cannot be observed and it is very difficult to determine their cost and profit	
Goods in the digital economy are not the same as the physical economy, and this is a big challenge	
There are transactions with different identities in this economy	Ambiguity in the classification of transactions
Due to the facilitation of exchanges in the digital space, so many transactions are done	
The digital nature of exchanges has made it difficult to distinguish transactions from each other	
In the digital economy, natural and legal persons conduct many transactions, and the volume of these transactions is much, much higher than the physical economy, and the classification of transactions is an important challenge	
There are many businesses in the digital economy field	The difficulty of analyzing the diversity of businesses
Any person or company may perform various activities in different ways in the field of digital economy	
The high diversity of businesses in the digital economy requires expanding the range of analysis	
Various types of businesses operate in the digital economy in different ways and it is difficult to monitor these activities	
The digital economy is not the same as the physical economy and has many models	The emergence of new models in the digital economy
It is very difficult to adapt the tax system to new models in the digital economy	
In the digital economy, many models have been designed in a short period of time, and it is difficult for the Tax Administration to adapt to these models	
As soon as a model is invented in the digital economy, this model spreads very quickly in most parts of the world	
Every day, with the advancement of technology, more and newer models of digital economy are created	
In the digital economy, unlike the physical economy, it is much more convenient to use banking networks	Wide variety of international banking transactions
The use of international banking networks makes it difficult to monitor transactions in the digital economy	

Primary codes	Sub-theme
The relationship between the Tax Administration and the international banking network is weak, but the digital economy has a good relationship with the international banking network	
The current tax system is not compatible with the tax system in the digital economy	Inefficiency of current tax systems
The traditional tax system cannot function successfully in the digital economy	
Tax systems in Iran are only used for the physical economy	
The current tax system can only monitor physical sales and domestic bank transactions that has little use in the digital economy.	
Selling digital goods abroad reduces the possibility of taxation in this type of activity	Non-payment of taxes in a large part of international transactions
It is very difficult to estimate and collect taxes on international sales in the digital economy	
The difference between the level and the models of the digital economy complicates the collection of taxes on international sales	
Tax recognition in the digital economy is less accurate	Increasing tax inequality
The application of exemptions in the digital economy is not accurate and this is contrary to tax justice in Iran	
Strict auditing is not possible in the digital economy	
The complexities of the digital economy have made it difficult to impose taxes on different sectors	The difficulty of applying tax on services
There is still no effective practice on how to apply service tax in the digital economy	
There are still many tax uncertainties in the definition of services in the digital economy	
Identifying the type of services and their tax rate in the digital economy is one of the challenges	
High hardware and software costs for tax collection in the digital economy	Increase in tax collection costs
The need for proper and high-speed internet and expert users in the Tax Administration to determine taxes in the digital economy	
High cost of setting up and training new tax systems	
The high cost of updating software, hardware and experts with changing digital economy models	

4.2.3. Main themes (concept)

In the last step, the main themes are extracted from the sub-themes, and this process is shown in Table 8 as follows.

Row	Sub-themes	Main themes
1	Anonymity of taxpayers	Incompatibility of the current tax system with the digital economy
2	The problem of determining the amount of tax	
3	Inefficiency of the current tax system	
4	Non-payment of taxes in a large part of international exchanges	
5	The difficulty of applying tax on services	
6	Increase in tax collection costs	
7	Increase in tax inequality	
8	Lack of proper policy	Lack of law and policy
9	Poor implementation processes	
10	Ambiguity in rules and regulations	
11	Weak infrastructure	Lack of infrastructure and valid documentation
12	Lack of valid organizational documents	
13	Ambiguity in the classification of transactions	
14	Intangibility of digital goods	The different identity of the digital economy
15	Poor identification and tracking of electronic transactions	
16	The continuous emergence of new models in the digital economy	
17	The difficulty of analyzing the diversity of businesses	The universality of the exchange

Row	Sub-themes	Main themes
18	Wide variety of international banking transactions	network

5. Conclusion and Recommendations

The impact of taxes on the economy is one of the most important principles in running a country, and the government needs income for its various affairs. The government needs capital for its military, political, construction and other activities. In Iran, part of this capital is obtained through the sale of oil and gas using natural resources. Taxation is also one of the ways that governments, including our government, use it to provide their capital. Taxes on goods, income, or wealth affect economic behavior and the distribution of resources. A higher income tax can enable the redistribution of income in society, but it may also have the effect of reducing work incentives and labor supply. However, we must note that the identity and structure of the economy have changed a lot in recent years and with the move towards digitalization, the volume and speed of digital transactions are increasing every day. Therefore, studying the challenges of collecting taxes from this emerging economy is very important in Iran. Next, we will discuss and draw conclusions and present research proposals that might be useful for future research.

Analysis of the result of the first question

First question: What are the methods of receiving taxes from the digital economy in Isfahan province?

Examining the sub-themes in the previous section shows that, firstly, the current tax system should be adapted to the digital economy. Secondly, the best methods of taxation from the digital economy are as follows:

1. Focus on accurate identification of taxpayers
2. Determining the exact amount of taxes in the digital economy
3. Mitigating the inefficiency of the current tax system and empowering the current tax collection system
4. A detailed audit of international transactions to prevent tax wastage in this sector
5. Facilitating service tax in the digital economy
6. Reducing tax collection costs in the digital economy
7. Efforts to reduce tax inequality

In general, according to the cases extracted from the qualitative data, it can be said that the digital economy needs appropriate methods for receiving taxes as follows:

1. to act almost accurately in the estimation of taxes in the digital economy (specific taxation on the digital economy)
2. able to minimize tax waste in the digital economy (developing special tax exemptions for the digital economy)
3. Correct identification of taxable services in the digital economy and accurate estimation of the tax amount (a different approach to the service sector in the digital economy)
4. Enjoying the minimum tax inequality in the digital economy

Digital economy is a special type of economy that is different and based on information technology. The special feature of the digital economy is that it is decentralized, which means, it is not controlled by any institution or organization. For this reason, it is necessary to change the tax collection system for the digital economy. Some of the companies operating in the digital economy today are service companies that provide digital services to customers for a fee. Maybe because these companies don't produce visible and impressive goods or don't have a product to sell, according to many people, they don't need to use accounting services or tax calculations.

Therefore, in this case, it is not possible to collect taxes in the same way as the traditional economy, and the possibility of applying an audit on this economic system will be very different from the traditional one. As you know, if the service companies in the digital economy are formed as legal entities and provide services, the fiscal year must be determined to calculate the tax. After the end of the financial year, legal entities must prepare a tax return by reviewing their accounts and books and hand it over to the Tax Administration along with the balance sheet and profit and loss account within three months after the end of the financial year. After receiving the declaration and the profit and loss statement, the Tax Administration has a maximum of one year to process the declaration and send a notice to the legal entities along with the recognition sheet. However, this trend in the digital economy is totally different due to its technology-oriented nature, and the recognition and determination of taxes in these companies is not the same as in the past and the financial documents in the digital economy are not the same as the traditional economy.

Analysis of the result of the second question

Second question: What are the challenges of receiving taxes from the digital economy in Isfahan province?

The analysis of the collected data and the extraction of the main themes in the previous section show that the challenges of receiving taxes from the digital economy in Isfahan province are:

1. Incompatibility of the current tax system with the digital economy
2. Lack of law and policy
3. Lack of infrastructure and valid documentation
4. The different identity of the digital economy
5. The universality of the exchange network

The development and restoration of the economies damaged by the world war caused international financial and banking institutions to become relevant in the world economy. More precisely, the purpose of establishing international banks was to provide temporary loans to low-income countries that were unable to obtain commercial loans. From 1989 to the present, in response to strong criticism from groups, the bank began pledging its loans to environmental groups and non-governmental organizations to mitigate the effects of past development policies that had drawn criticism. Also, the agency implemented its guidelines in accordance with the Montreal Protocols to prevent the damage of the ozone layer by phasing out 95% of the use of destructive and air-polluting chemicals. Since then, various additional policies have been implemented to protect the environment in developing economies in accordance with the Bank's directives. One of the strategic issues in this model is the digital economy and the internationalization of banking networks, and this is the situation where the internationalization of banking networks and the development of the digital economy are effective in improving the environmental situation. However, receiving taxes in this situation has faced a serious challenge and has made it difficult to comply with the principle of transparency. As a result, one of the important actions of the country's tax affairs organization for the design and proper implementation of tax collection from the digital economy as a source of extensive income is to turn to new electronic technologies. In order to implement the tax collection model in the digital economy, in addition to the technological and legal infrastructure, the acceptance of citizens, which is a key factor in the development of information

and communication technology structures, should also be considered.

5.1. Practical suggestions

Practical suggestions based on the results of this study are as follows:

1. Designing the government's road map in order to solve the challenges, improve and target tax collection in the digital economy in order to develop and improve the situation of tax collection from the digital economy in Isfahan province.
2. Inviting companies active in the digital economy of successful countries to support the empowerment of the tax collection information technology system of the Tax Organization in order to provide expert opinions in meetings with the managers of the organization.
3. Modeling the managers of the tax affairs organization successful in collecting taxes from the digital economy in other countries that have been successful in this field and trying to choose countries (such as Singapore, Turkey, Malaysia, and Indonesia) that are more similar to Iran in terms of culture and economic conditions.
4. Forming specialized commissions for research and development to receive taxes from the digital economy.
5. Holding annual specialized conferences and seminars in the field of research and development in the field of receiving taxes from the digital economy and selecting tax affairs organizations and successful activists in this field.
6. Eliminate complex regulations and bureaucracy for taxing the digital economy

5.2. Suggestions for future research

Based on the results of this study, suggestions for future studies are as follows:

1. Conducting study on research and development in the tax affairs organization in order to improve the conditions for receiving taxes from the digital economy
2. The use of comparative studies in the field of receiving taxes from the digital economy.
3. Developing tax collection optimization models based on the digital economy

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