# Summary Of Platform Revolution By Geoffrey Parker Marshall Van Alstyne And Sangeet Choudary Includes Analysis

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creating something from nothing is a daring act tom s wisdom and encouragement will give any reader the confidence to take the leap eric ries bestselling author of the lean startup 90 of start ups fail but why and is there a way to avoid the common pitfalls when you start your own business over the past 23 years at harvard business school tom eisenmann has helped launch thousands of startups an astonishing 13 of these have reached unicorn status for a decade he has explored the question of why startups fail and in the fail safe startup explains how you can succeed against the odds eisenmann s fascinating often counter

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notes bibliogr bibliogr p 187 217 index

in early 2021 the european union eu introduced a standardized tax reporting requirement for digital platforms through a council directive known as dac7 the rules introduced by this directive require third party operators of digital platforms to systematically collect verify store and report specific personal and transactional data about platform sellers to the tax authorities of the member states this data is then automatically exchanged between tax authorities while dac7 rules for digital platforms pursue a worthy goal e g combating tax evasion which at first glance would justify a public intrusion into the private sphere of both platform sellers and third party platform operators a key question that arises is whether such intrusion does not exceed what is necessary in the public interest this essentially concerns a matter of means and ends or in other words of proportionality this book provides a comprehensive and in depth assessment of the proportionality of dac7 rules for digital platforms it examines whether these rules are aligned with the general eu law principle of proportionality from both a policy and legal perspective and when this is not the case it identifies potential improvements that could be made to ensure such alignment issues and topics covered by the book

include the following an overview of the platform economy its eu regulatory landscape and its tax compliance implications an explanation of the tax information reporting rules for digital platforms under dac7 and the oecd model rules with practical examples an analysis of the eu law principle of proportionality and its requirements both at the policy and legal levels an assessment of dac7 s consistency with the proportionality principle and recommendations for improving dac7 rules for digital platforms in its comprehensive systematic and in depth proportionality assessment of dac7 rules for digital platforms this book will help policymakers and citizens navigate these rules their practical application and their policy and legal implications

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