NATIONAL UNIVERSITY OF SCIENCE AND TECHNOLOGY

FACULTY OF APPLIED SCIENCES

Department of Computer Science

TITLE

An investigation of Business Information Systems (BIS) Strategies for taxation of e-commerce transactions. Case study Zimbabwe

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Abstract

Internet commerce has influenced all aspects of business nowadays. New technologies have made it possible to pay for goods and services over the internet and in many instances, displace the need to handle physical cash. However, the advent of electronic commerce because of the development of the internet has brought with it a number of legal and socio-economic issues. One of these challenges is the tax administration of e-commerce transactions. This sudy details how tax authorities could take advantage of internet technologies by leveraging on Big Data Techniques in order to addresses the tax authorities' administration challenges in regulating the digital economy. Big data is described as high-volume, high velocity and high-variety information assets that demand cost-effective, innovative forms of information processing for enhanced insight, decision making, and process optimization. The framework for facilitating taxation of e-commerce transaction using Big Data technique is detailed in the reaserch.