

Editorial

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Issue 18 includes a series of articles on the impact of the information and communications technologies on taxation. The relation between these technologies and the tax system is especially important in two areas: e-commerce and e-administration.

There are articles on some of the key issues regarding the taxation of e-commerce and electronic taxation administration, such as royalties in e-commerce (Alejandro García Heredia), the need to adapt taxes to the new trends in e-business (Bartolomé Borrego Zabala), the indirect taxation of online e-commerce (Elisabeth Sánchez Serena), the challenges remaining for the definitive implementation of the electronic taxation administration system (Irene Rovira Ferrer), the online submission and payment of tax returns (Rafael Oliver Cuello) and the regulation of the e-invoice in the public sector (Ana María Delgado García).

Also in this issue is the article by Raúl Gómez Martínez and Camilo Prado Román titled "La actividad de búsquedas en Google anticipa los resultados electorales" (Google search activities for predicting election results), which proposes a panel-data econometric model demonstrating that Google search results can explain and predict the trend in voting intention in the Spanish elections.

Likewise, there is the article by Mònica Vilasau Solana on the right to be forgotten in a regulatory reform context that reflects upon the discrepancy between the European Court of Justice (ECJ) and the Advocate General on the Google Spain case (ECJ's judgment of 13 May 2014).

Lastly, this issue includes also rundown of the activities organized by UOC's Law and Political Science Department: the 4th Criminology Conference; the 2nd Online Legal Practice Conference; the 1st Forensic Evidence and Analysis Conference; the 5th Teaching Law and the Information and Communication Technologies Conference; and the 10th International Conference on Internet, Law & Politics.

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