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International Scientific Conference**NATIONAL MODELS OF THE DIGITAL ECONOMY AND
DEVELOPMENT MECHANISMS**

Hasanov Eyvaz Ali ogly (a)*, Zubarev Alexander Evstratievich (b)

*Corresponding author

(a) Pacific National University, 136, Tihookeanskaya St., Khabarovsk, Russia, eyvaz_gasnov@mail.ru

(b) Pacific National University, 136, Tihookeanskaya St., Khabarovsk, Russia, azubarev@mail.ru.khstu.ru

**Abstract**

The article attempts to analyze the development of the digital economy, its models, as well as the possibility of stimulating small venture entrepreneurship as a factor of innovative development of the digital economy. The dominant trend in the development of a global digital society is the crystallization of the essence of the digital economy. In modern conditions, the digital economy has become a development trend and determines the configuration of emerging industries. The development of the digital economy is accelerated within the third stage and is due to the increasing role of those economic activities that are associated with the production of digital goods and services. The Diffusion of digital technologies causes corresponding structural changes in the economy. The functioning of the digital economy reflects the recognition that digital transformation directly determines the parameters of its continuous growth. This creates the fundamental factors for a continuous innovation process. The core of the development of this economy is, first of all, the expansion of digital platforms and technologies, artificial intelligence, the formation of new industries with the technological reconstruction of existing production facilities. The digital economy model is based on digital technologies, platforms that include modern innovations such as cloud computing, big data, business Analytics, and others. New sources and factors of production are coming to the fore: information, various forms of intangible accumulation, digital platforms, technologies, etc. At the same time, the supporting structures of the market economy in developed countries are being transformed.

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1. Introduction

The digital economy is characterized, first of all, by the continuation of a comprehensive transformation, continuous modernization at all levels based on modern digital technologies and platforms. We identify the following sectors that form the basis of the digital economy model: 1) service and humanitarian sector; 2) information technology sector; 3) scientific and industrial sector (Averyanova, 2018).

In the structure of the digital economy of the PA, the first place goes to the service and humanitarian sector. In our opinion, the service and humanitarian sector is a set of industries, enterprises and activities whose functional purpose in the economy is expressed in the production and sale of services and spiritual goods for the entire society. One of the crucial conditions for the development of the digital economy is the growing importance of human capital. The service and humanitarian sector has a crucial role to play. This is due to the fact that at the present stage, as never before, there is a close connection between the creative nature of work and leisure, working and non-working hours, working conditions and health conditions, etc. To a greater extent, the production and reproduction of human capital is carried out within the service and humanitarian sector. It also creates and maintains conditions of high comfort for people's life.

The second sector of the digital economy is the information technology sector, which has a clear structure by type of economic activity. In this information technology sector is primarily a set of special industries and production, which created entirely new information (for specific period) and innovative digital (information and telecommunication technologies), which are then more or less rapidly gain new applications and replacing traditional equipment and technology. On this basis, new industries and industries are objectively created that carry the functions of rapid economic growth. In the information technology sector, the production and technological transformation of information from the source resource is carried out - from ideas to models, samples of future products, technologies, and organizations. Within this sector, technologies for structural changes in information are being developed, as a result of which the information impact on the economy and on all aspects of human life is increasing. In this sector, information is included in the production of material goods, as its natural and most important component, and is translated into new means, objects, and objects of labor and consumption. Here it is transformed into both a material and an insubstantial form.

There was a merger of the primary and secondary sectors of the industrial economy, which in the digital economy form the basis of the scientific and industrial sector (industry 4.0).

2. Problem Statement

Under the influence of the fourth industrial revolution, science becomes part of industrial production and the intellectualization of the means of labor takes place. At the same time, industrial technologies are being digitalized. Agricultural production is becoming a type of industrial production. In fact, agriculture is becoming an industry that produces raw materials for the country's processing industry. In agriculture, scientific and industrial methods are used, which further intensifies the anthropogenic impact on biological means of production. The scientific and industrial sector creates all artificial working conditions for the crop and livestock industries, provides them with production services, and processes their products. In the

cost of food sold to the final consumer, the share of non-agricultural expenditures in the United States, France, Germany, Great Britain, and Japan is constantly growing.

To identify the result of interaction between economic sectors, their functions are considered. The regularity and inevitability of the process of qualitative structural transformations in the digital economy objectively follows from the dialectical relationship between function and structure. It is expressed in the fact that a change in the function as a way of behavior of the system inevitably entails a change in the structure, that is, the way the system exists, the way its elements and parts are connected. At the same time, the content of interaction between sectors of the digital economy is revealed through their functions.

3. Research Questions

With the development of the digital economy, people's subjective motivation for self-employment is changing. The dominant values now are not consumer values, as before, but digital and information interests. The digital transformation of values and targets suggests that the digital economy expands the range of rising information needs of society. Over the past decades, the share of personal consumption in the structure of GNP by end-use has been growing. In developed countries, the average annual growth rate of personal consumption is higher than the average annual growth rate of GNP. The structure of consumption itself is undergoing qualitative changes: the share of tangible goods is decreasing, while the share of digital goods and services is increasing. In the new conditions, the digital economy is more focused on the domestic market. This sets the task of more active adaptation to the new quality of demand, in which the importance of digitized goods and services will obviously increase.

The quantitative growth of digital elements in various industries and industries (generally contradictory and uneven) develops into a qualitatively new phenomenon, a higher stage and form of the digital process. At the same time, digitalization is becoming a characteristic feature not of individual industries and industries, but of the economy and society as a whole. Under the influence of digitalization in the economic body of society, all the processes that take place in it are radically transformed, in which the latest digital technologies begin to play a decisive role.

4. Purpose of the Study

The purpose of this article is to develop theoretical principles of country models of the digital economy in the context of permanent digital transformations and accelerated diffusion of innovative technologies in society.

5. Research Methods

The content of the work is provided by the use of the following General scientific and special methods of studying economic phenomena: dialectical, logical, historical, system-functional, structural-dynamic, expert methods of obtaining and processing information.

6. Findings

The Foundation of modern economic development is determined by the digital revolution at the turn of the 90s of the twentieth century and the beginning of the 2000s (Gasnov & Krasota, 2019). In the new conditions, the question of where and how national market economy models are being transformed in developed countries became more and more urgent (Polozhikhina, 2018). At this stage of functioning of market systems, when the issue of transition to a digital type of development was fully on the agenda, new national and regional models of the digital economy with their own specifics and special parameters emerged (Stefanova, 2017).

The American model of market economy is characterized by the dominant role of private property, an active market-competitive mechanism in the sphere of production, circulation, investment, and use of labor resources, and a high level of social differentiation of society. A distinctive feature is that the state regulates the economy at various levels through legislation, economic policies and programs, etc. At the same time, market motivation is the main incentive for the development of the American model of market economy. Changes in the social sphere do not fully correspond to the high level of development of the American economy. The United States is a country with the largest scientific and technical potential in the field of digital technologies. The development of science, strengthening the scientific and technological potential and accelerating the digital revolution is one of the fundamental strategic goals of US socio-economic policy. The goal is to ensure an effective and accelerated us transition to the digital economy by stimulating innovative entrepreneurship. In 2016 In the United States, the "Digital Economy Agenda" program was adopted. It notes that the growth of the US economy and competitiveness depends entirely on the development of the digital economy. The goal of this program is to provide all possible assistance and support to American businesses in effectively solving the problems of the digital economy and difficulties in foreign digital markets, as well as in increasing the export of goods and services through global e-Commerce networks.

There has been a hidden incentive to conduct R&D in the digital sphere in the US tax legislation for several decades. This is done in the form of granting the right to choose between attributing R&D costs as expenses and recording them in the asset of the enterprise. Section 174 of the internal revenue Code States that R&D costs or: 1) are directly deducted from taxable income; 2) are recorded in an asset for at least 60 months and must be amortised.

In practice, small innovative firms prefer the first opportunity. In the United States, specialized "small business investment companies" (SBIC) were created. At the same time, the private investor SBIC was provided with significant tax benefits, cheap loans, etc. In recent decades, in the United States, the amount of benefits was almost equal to the amount of tax on the profits of innovative enterprises. These benefits are designed to support the development of the information technology sector of the American economy.

The dominant feature of the European Union's digital economy model is the transformation of the national and creation of a single regional digital economic space. This model is characterized by digital unity with political pluralism. Here, the authorities do not absolve themselves of responsibility for ensuring the digital transformation of the economy, both in individual countries and within the Union. Currently, the

EU is undergoing a process of digital transformation and the formation of a "digital Europe", aimed at increasing its competitiveness and creating a dynamic digital economy with increased competitiveness.

In 2010, the EU adopted the Digital agenda for Europe, which was the first of seven main initiatives under the EU's Europe 2020 strategy. In the future, the plans were refined and concretized taking into account new realities. In 2015, the "digital single market Strategy in Europe" was adopted. This strategy was intended to expand access to digital goods and services, provide better conditions for the development and expansion of digital networks and services, and comprehensively digitize the economy. In 2016 the European Commission's Investment plan aimed at removing existing digital barriers across the EU was adopted. The EU is trying to link digital and innovation policy, the creation of a single digital market and an Innovation Union. Digital transformation should stimulate and contribute to the formation of the European model of the digital economy.

The German social market model is a social market economy in which an effective competitive market mechanism for social orientation is complemented by the creation of a special social and digital infrastructure. It provides ongoing support to those who are experiencing difficulties in social and digital development. The problems are the difference in the level of digitalization between regions and the lack of involvement of small and medium-sized businesses in the digital transformation process. Digital transformation, industry growth 4.0 has become a characteristic feature of the German model of the digital economy. The rapid development of innovative digital technologies leads to an accelerated digital transformation of the German economy. Here, as in other developed countries, the creation of technology parks and business incubators of digital technologies is widely practiced. The German innovation system works effectively. Germany has developed one of the world's most developed scientific and innovative "ecosystems". There are about 1000 research organizations operating here. The country has an effective state policy in the field of information and communication technologies. In Germany, the "Digital agenda for 2014-2017" was adopted, part of which was the "industry 4.0" initiative. Germany's actions have received international recognition. The formation of the digital economy opens up new opportunities for cooperation and competition. In these new conditions, the digital economy is rapidly developing and the contours of the future digital society are being formed.

In the UK, the mixed economy model was formed and transformed under the influence of active government regulation. In the British model, the main engines of development are the manufacturing industries that started the industrialization of this country: steel, shipbuilding, textiles, etc. In modern conditions, under the influence of the digital revolution, digital transformation of all sectors of the economy is taking place. The UK is one of the most innovative and entrepreneurial societies in the world. There are world-class universities, developed venture capital markets, a favorable legal framework, etc. the Diffusion of innovations is considered as a promising direction for economic development. In 2010, the UK adopted the digital economy act. The national innovation system has been successfully modernized. In 2017, a new law on the digital economy was adopted. In the same year, a strategy for the development of digital technologies was presented. It includes seven areas that should develop the "leading digital economy" in the world. The strategy involves the creation of five international and technology centers designed to support the global advantage of British companies. In the new conditions, the growth of high-tech industries is observed: electronics, electrical engineering, instrumentation, aerospace, pharmaceuticals, aircraft

construction, etc. The UK is one of the world's top performers in terms of innovation and the digital economy. In this country, there are the following tax benefit regimes for the innovation sector: 1) enterprise investment scheme, which implies a 20% reduction in income tax if they are received by an individual investor on investments of companies whose shares are not listed on stock exchanges, provided that these shares are held for 5 years. Income received from the sale of such shares after 5 years is also not taxable. 2) Reinvestment tax benefits, meaning that if the income received by the investor is reinvested within three years from the date of investment, shares of companies that are not listed on stock exchanges are granted tax benefits. 3) Venture tax benefits that provide for a reduction in taxes on investor income in the current and next years, provided that investments are made in companies whose shares are not listed on stock exchanges.

The French market economy model has no distinctive characteristics. This model is an average between the American and German models. At the same time, unlike the German model, the French model has always been a "service economy". The defining qualitative component of the French market economy model is the competitive export of goods from the leading industries: electronics, pharmaceuticals, biochemistry, automotive and aircraft manufacturing. Another important component of the French model is the active attraction of foreign investment. In France, the system of state regulation is one of the most developed in the EU. At the same time, France is the only country in the EU that has managed to implement the concept of economic development based on indicative planning. The French economy is developing within the framework of a long-term industrial development strategy through a system of planned and forecast institutional structures. In the new conditions, the existing economic model is being transformed and the fundamental foundations of the digital economy are being formed. In France, it is proposed to distinguish between four groups of participants in the digital economy: (a) the ICT sector; b) new digital industries (online services, e-Commerce, etc.); C) enterprises that intensively use ICT in their main activities to increase productivity (banks, insurance companies, automotive industry, public administration, tourism, etc.); d) citizens who use information technologies for personal purposes.

An important task is to solve the problems of digital transformation of the economy. The state supports the development of digital infrastructure, hoping to increase labour productivity and the quality of life of the population. France plans to ensure innovative development based on its own values. The country seeks to create prerequisites for a deep transformation of the economy through widespread digitalization and widespread introduction of artificial intelligence technology. The digital economy has a huge potential to promote innovative development. To support innovative entrepreneurship in France, current R&D costs can be fully deducted from taxable income. At the same time, it is possible to capitalize R&D costs and amortize them for no more than 5 years. Fixed assets used for R&D are most often subject to accelerated depreciation over 3 years in a linear or digressive manner with a 50% depreciation rate.

Tax credits are not considered taxable income in France. The definition of stimulated R&D costs includes salaries for scientists, engineers, and technicians, as well as depreciation of equipment.

In 2019, the French government completed the development of a bill on the tax on the income of digital corporations. Problems in this area are accepted as a challenge of the XXI century.

In Italy, the mixed economy is a specific variant of the Western European model, which is characterized by the following characteristics: a) the largest public sector; b) a highly developed large

private business; C) relict structures left over from early capitalism; d) a huge share of small businesses; e) a developing cooperative sector.

The Italian model of a mixed economy is characterized by a developed social and infrastructure and a high degree of digital transformation. The Italian model, being a variant of the Western European model, retains the uniqueness that is more or less inherent in all EU countries located in the southern region. The digitalization of the Italian economy is dominated by a centralized approach. At this time, territorial and other differences are ignored. In addition to the General principles of CAD (digital citizenship, the right to use information technologies and the effectiveness of administrative actions), the rest is clearly developed and modelled by large government structures at different levels. These are the only structures that can implement the tasks set. In order to implement digitalization and make it effective, it is necessary to develop a strategy and policy for the digital economy. The digital revolution acts as a practical mechanism for transforming the Italian economy. A new system of motivational mechanisms of the digital economy is being formed in the country. The Italian government has chosen the digital economy as one of the priorities for the development of innovation. In Italy, since 2012, there is a law on startups, which prescribes benefits for innovative projects. It is profitable to open high-tech enterprises here – the country has a state program to support innovative start-UPS. A flexible labour law applies to innovative startups. Startups do not pay for company registration; they are exempt from stamp duties and an annual payment to the chamber of Commerce. The state also applies benefits to the new company's losses. There are about forty business incubators in Italy, many of them are startups.

The most important feature of this model is its dependence on technological progress in the digital sphere. The progress of technology leads to an increase in innovation, the time between making a discovery and its implementation is reduced, as a result, many areas are in the process of continuous transformation. Recent decades have confirmed that the Italian model, which is traditionally receptive to technological progress and political changes, is dynamic. As a result, increased attention is paid to the competitiveness of the model and an effective policy for the development of the digital economy.

In the Japanese model of market economy, the activity of the state is associated with climatic features, many natural factors, as well as national and cultural traditions of society. The Japanese market economy model is based on its own development standards, taking into account the experience of various market economy models. The peculiarity of the Japanese market economy model is the optimal combination of global trends and national specifics. Japan is characterized by a relatively low proportion of large state – owned and mixed public-private companies. The Japanese model of state regulation combines market and state regulators. An important source of flexibility in the Japanese economy is the widespread development of small and medium-sized businesses. Currently, there is a transition from a simulation model of development based on borrowing scientific experience to an innovation-oriented digital economy. There are industries that create new standards in industry 4.0, as well as leading industries in the information sector of the economy.

In Japan there is a powerful system of incentives for innovation in developing industries and production. In recent decades, the amount of benefits to venture capital firms amounted to 1/3 of the total amount of income tax received by the state budget. This tax regime is used in all developed countries. At

the same time, up to 40-60% of non-taxable profits of venture firms are sent to the R&D sector to update the technical basis of production.

In Japan, current R&D costs are fully deducted from taxable annual income. At the same time, firms have the opportunity to write costs to an asset and amortize them over 5 years.

Firms are given a tax credit of 20% of the increase in R&D costs. The tax credit can be up to a maximum of 10% of the tax debt. The increase is defined as the difference between the R&D costs in the year for which the tax is paid and the maximum amount spent by a Japanese firm on R&D for the year since 1996.

R&D tax credit is tax-free, meaning it does not reduce the amount of R&D costs that can be deducted from the firm's income before the amount of income is determined. Additionally, there is a tax credit of 7% on investments in R&D in critical technologies. Directives from the Japanese Ministry of Finance regulate the details of this tax measure. Both tax credits together cannot exceed 15% of the firm's tax debt.

The difference between China and other countries is that it is a country that adheres to the socialist doctrine. In China, the principle of "the state regulates the market, the market orients enterprises" acts as a regulator of economic activity, which became the prologue of the concept of "socialist market economy". The essence of it was that all economic activity was covered by market relations and, but all market relations were subject to regulation and control through the plan. China is becoming an increasingly active and significant participant in the economic life of the planet. In China, the planned pace of digitalization of the economy will be high. A promising program to create a "digital economy" aims to reduce China's dependence on foreign technologies.

With the independence of India, taking into account the national specifics, the government declared a policy of creating a "mixed" economy, which implies the active development of both the public and private sectors. The state creates unique financial, scientific, and cultural conditions for the production of a particular type of goods and services. Until the end of the 80-ies of the twentieth century, India followed an active policy of import substitution. Since the beginning of the 90 - ies, she switched to the policy of "open economy". The export-oriented model of development of the Indian economy provides for an increase in exports of goods and services. The Indian model of digital economy development involves the development of high-tech industries, including information technology. The digital segment of the economy with special infrastructure, educational structure and state regulation has been formed here.

Russia has a unique history and practice of different economic models. This fact is crucial in the approach to finding a model of the digital economy that corresponds to the specific realities and development goals of the country. In 2017, a new strategy for the development of the information society (for 2017-2030) was adopted, the goal of which is to build a knowledge society and a digital economy as part of it. In accordance with this strategy, the Digital economy of the Russian Federation Program has been developed. It sets out the goals for the period up to 2024. Within the framework of five main areas of development: 1) regulatory regulation; 2) information infrastructure; 3) formation of research competencies and technological reserves; 4) personnel and education; 5) information security.

The program contains "road maps" of activities in each of the areas and indicates indicators of achievement of goals. The formation of the digital infrastructure and technological mechanism will form the fundamental basis for the development of the Russian model of the digital economy. The development

of digital production in Russia has now acquired strategic significance in connection with determining the trajectory of technological and socio – economic development in the twenty-FIRST century. The new economic situation requires the development of both large businesses, i.e. operators of digital platforms, and small firms and organizations that can implement start - UPS, search for new ideas, and test them, while developing various sectors of the economy. One of the most promising phenomena in the digital economy in recent decades has been small innovative business, that is, venture entrepreneurship (entrepreneurship). The main task Of the "program for the development of the digital economy in the Russian Federation until 2035" is to create a system of support and incentive measures that provides motivation for economic entities to digital innovations and research in the field of digital technologies. At the same time, the program considers the growth of competitiveness and the development of innovative small businesses in the digital economy.

In recent decades, a number of measures have been taken to support the information technology sector of the economy: 1) work has begun on the creation of it parks; 2) a venture Fund for it the industry has been created; 3) technical and implementation special economic zones have been created with preferential tax and customs treatment. During 2011 - 2019, reduced rates of insurance premiums were applied for: 1) organizations and individual entrepreneurs that have the status of a resident of the technical and implementation special economic zone and make payments to individuals working on the territory of the technical and implementation special economic zone; 2) for organizations operating in the field of digital technologies, which are recognized as Russian organizations that develop and implement computer programs, databases on physical media or in electronic form via communication channels, regardless of the type of contract, and (or) provide services (perform work) for the development, adaptation, modification of computer programs, databases (software and information products of computer technology), installation, testing and maintenance of computer programs, databases.

In the 2000s and 2020s, digital processes are intensifying. It aims to maximize the amount of information and minimize the amount of matter and energy in the production, distribution, and consumption of goods and services. The structuring and development of the economy is increasingly determined by the paradigm of digital transformation. In modern conditions, the share of the digital economy in the GNP of many countries is growing. The GNP of developed countries began to grow not due to an increase in the number of traditional goods and services, but mainly as a result of the growth of the digital component and the creation of a new quality, while reducing the material and energy costs per unit of goods and services produced. In modern conditions, the GNP of developed countries, first of all, is characterized not so much by its material substrate, but by its functional purpose, digital component, and informational and cognitive content.

The digital revolution, which has caused rapid growth in labour productivity in developed countries due to its digitalization, as well as the introduction of robots in which workers are replaced by technology. This is considered by us as a new argument in favour of the fact that the country's GNP is multiplied not so much by labour costs, but as a result of increasing the potential power of the technological basis of national production. On this basis, digital technologies are becoming a crucial role in the multiplication of GNP. At the same time, it becomes inevitable that a huge mass of workers will leave material production. As a result, they are transformed from producers to consumers, primarily engaged in the service sector, and so on. The

material basis for this transformation is the change in the structure of the economy of developed countries, the fall in the share of workers employed in production, and the increased importance of the use of science for managing production processes in the country. This development is dictated by the logic of the digital revolution, in which leadership moves from business to intelligent workers.

With the development of the digital economy, people's subjective motivation for self-employment is changing. The dominant values now are not consumer values, as before, but digital and information interests. The digital transformation of values and targets suggests that the digital economy expands the range of rising information needs of society. The structure of consumption itself is undergoing qualitative changes: the share of tangible goods is decreasing, while the share of digital goods and services is increasing. In the new conditions, the digital economy is more focused on the domestic market. This sets the task of more active adaptation to the new quality of demand, in which, obviously, the importance of digitized goods and services will increase (Gasarov & Krasota, 2020).

Global best practices indicate the emergence of a fundamentally new model of the economic sphere of society and it is rapidly being institutionalized (Davidson et al., 2018). The basis of the digital economy is the production of components of digital technologies that contain a very high proportion of artificial intelligence. The digital competitiveness rating shows the level of development of a particular country.

The economy and social sphere, science and education, health, culture and leisure are changing under the influence of the spread and deep penetration of digital technologies. The proliferation of digital technologies have streamlined the system of control of inventories did not allow them to over-accumulation and storage. Fundamental changes are also observed in the investment markets. In developed countries, the rapidly growing share of investment in digital technologies is noteworthy. At the same time, there is a drop in the share of gross investment in fixed assets. In financial terms, there is a decrease in the amount of funds advanced for the purchase of labour as a factor of production, and, consequently, a reduction in the working capital of enterprises. In this context, there is a sharp increase in investment in R&D in developed countries.

In the developed world, the digital technology market has become more promising than the market for industrial goods. As part of the new industrial revolution, the number of breakthrough digital technologies that formed the basis of the technological basis is being optimized (Schwab, 2017). Since the beginning of the XXI century, this development has been mainly along the path of forced optimization of innovations (Gasarov et al., 2020). In these conditions, the main characteristic of the socio - economic state is a qualitative change and renewal of the economy. The main drivers of the dynamics are the pace of the emergence of innovative digital technologies and the renewal of the functioning production potential of society.

In the coordinates of digital transformation, information is increasingly involved in the production of goods and services along with traditional components. This development has led to the formation of new theoretical ideas about information as a direct productive factor and a special economic resource. Digital platforms are already a macro-economic productive force, and digital technologies are already a productive factor in microeconomics (Morabito, 2017). In the digital economy, a new type of production is being formed with a unique organizational structure and technological basis (Bhatt, 2017).

Basic science has long been an important component of industry 4.0 of the developed countries' economies, where GDP growth is mainly provided by scientific and technical activities and the materialization of new theoretical knowledge (Kovacs, 2018).

The defining characteristic of the economy of a developed society is the high level of knowledge required for the country's advanced industries. According to Beck, (1998) the index of the level of knowledge in the agricultural, industrial and information economy differ significantly.

In a market economy, the direct transformation of scientific ideas into new products, services, or technological processes is carried out at the stage of innovation.

Tax measures in the form that has been applied in developed countries have had a significant stimulating effect on the economy. However, the practice of developed countries indicates the emergence of a fundamentally new economic model. In new conditions, money evolves and new types of money appear. In this situation, it became necessary to create a tax system adequate to the digital economy. We can distinguish types of tax systems in the industrial and digital economy, taking into account the ideas of Porter (1990) about the stages of competitive development.

"Stream" types of tax systems (currently practiced in the United States, Japan, the EU, and Russia) are based on taxation of actual production, sales, income, and consumption. They are adequate to the industrial economy and assume a high degree of control over economic activity by state regulation and tax administration. However, in the context of globalization, companies widely use Offshore and transfer prices, which lead to a sharp weakening of control. This is not surprising, given the preferential tax conditions and the very valuable silence in the financial world, which is strictly observed by local authorities. You can also add "e-migration" of companies and labour. At the same time, digital entrepreneurship is booming.

7. Conclusion

Global competition in the field of venture investments and income has created a new criterion for comparing policies and methods of government regulation. They are currently evaluated in terms of their compatibility with the requirements of companies seeking to succeed in the "digital economy". In these circumstances, traditional areas that are monopolized by the state are questioned. The right to raise taxes, develop policies, and access to communications and information-all areas where the state previously had undivided power-are gradually being absorbed by the global communications network, i.e. individuals and firms that are no longer required to obtain a pre-administration visa. Under the new conditions, "streaming" tax systems are beginning to distort the market economy. In this regard, developed countries usually use taxes on consumers (but they have "nowhere to go"), reducing the tax burden on capital gains. At the same time, the reserves for improving "stream" taxes are in principle insignificant. In these conditions, the tasks of creating a tax system that is maximally adapted to the digital economy are sharply updated. The new tax system should, first of all, redistribute GNP and natural rents to Finance the digital transformation of the economy.

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