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Tax implications for digital content creators in Latin America: A comparative study in five countries

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Abstract

The article analyzes the dynamics between the institutional systems represented by tax systems and digital content creators. It was developed to answer the following question: What are the fiscal implications faced by digital content creators in Bolivia, Peru, Mexico, Colombia and Argentina? The objective was to identify the publications in which scientific production on this topic is concentrated and to establish the fiscal implications for digital content creators, focusing on regulatory frameworks, compliance and taxation. A comparative analysis was carried out between the countries under study, using a qualitative phenomenological approach, with documentary analysis of regulations, laws and interviews with tax specialists in the regions studied. The results revealed significant disparities between the countries studied. Countries such as Peru and Mexico have regulatory frameworks adapted to digital content activities. Peru applies a tax rate of 8% and 29.5% for sporadic and permanent activities respectively. Mexico has progressive rates and IRS withholdings ranging from 1% to 20%. Bolivia and Argentina have a less specific regulatory framework that limits compliance. Colombia stands out for its efficiency in taxation through its technological tools, but the regulation of non-resident taxpayers presents challenges. It is concluded that this work contributes to the tax area insofar as it compares the way in which Latin American countries are facing the phenomenon of taxation in the digital economy. Additionally, it offers timely information to the business sector so that they can manage strategies and policies that have an impact on the creation of economic, social and environmental values.

Keywords: Taxation; Normative; Compliance; Fiscalization; Digital content creators.

JEL Codes: H26, K34, L86, M38

1. Introduction

Digital content creators are generating a new source of income in the Latin American economy. This growth is transforming the digital economy, driving the use of platforms such as YouTube, Tik Tok and Instagram, among others. According to [1] and [2], this growth is posing challenges for tax systems in the region, which in many cases do not address the characteristics of the digital economy that each country needs. According to [1] and [2] this lack of regulations presents a challenge for both taxpayers and tax authorities.

Taxation of digital activities in Latin America faces significant challenges. The absence of clear regulations and variations in the application of tax laws complicates

tax compliance. Tax enforcement technologies and mechanisms for international cooperation remain underdeveloped in certain countries, leading to a lack of transparency in tax collection ([3], [4], [5]). These gaps not only affect revenue collection but also hinder the formalization of this rapidly growing sector [6].

[7], suggest that artificial intelligence (AI) can play a key role in tax enforcement, especially in Latin American countries where tax systems have shown limitations. Additionally, [6] notes that digital commerce not only impacts tax compliance but also affects regulatory dynamics and tax equity. [9] argue that a differentiated approach is needed for tax purposes based on whether business categories are traditional, hybrid, or new.

In this context, the central question guiding the study is: What are the tax implications faced by digital content creators in the region? Based on this question, the primary objective is to analyze the tax implications of digital content creators in five Latin American countries: Bolivia, Peru, Argentina, Mexico, and Colombia. This study seeks to identify differences in tax regulations and the compliance and enforcement measures adopted by the relevant tax authorities.

The study's hypotheses are formulated as follows: the null hypothesis (H_0) posits that there are no significant differences in the tax implications faced by digital content creators in the five countries studied. The alternative hypothesis (H_1) proposes that there are significant differences in the tax implications faced by digital content creators in the five countries studied. These hypotheses guide the comparative analysis and allow for the exploration of variations in tax regulations as well as compliance and enforcement measures adopted in each country.

The structure of the article is divided into five sections. The introduction presents the problem, objective, study hypotheses, and a literature review. The methodology section describes the qualitative approach adopted. The results section explores differences among the countries studied. The discussion section analyzes the findings and compares them with previous studies. The conclusions detail the theoretical and practical implications of the study.

Comparative studies on taxation

As Table 1 shows, several studies propose approaches to improving tax regulation and compliance in the digital economy.

Table 1

Comparative studies on taxation of digital content creators

Proposal	Techniques	Results	Author(s)
Tax transformation by digital economy.	Narrative analysis.	Improvements in post-Soviet tax systems to adjust policies.	[1]
Tax reform in digital economy.	Case study.	Model to align taxation and value creation.	[2]
E-government and technological maturity.	Comparative analysis.	Estonia as a progressive e-government model.	[3]
“Value creation” and international tax policy.	Critical analysis.	Recalibrating international tax system with the “SURE” concept.	[4]
BEPS and global digital revenues.	Critical analysis.	Reforms adapted to the nature of tax establishments.	[5]

Taxation of electronic commerce.	Theoretical model.	Explanatory model on e-business expansion.	[6]
IA and taxpayers' rights in Latin America.	Document analysis.	Regulation of AI-based audits.	[7]
Social and legal impacts of electronic commerce.	Case study.	Explores legal and ethical issues of IT and e-commerce.	[8]
Business models and digitalized taxation.	Theoretical model.	Temporary measures associated with digital taxation.	[9]
Tax simplification for influencers in Peru.	Notarial analysis.	Guide to formalize tax obligations.	[10]
Taxation of influencers on Instagram.	Documentary review.	Identification of tax obligations and gaps.	[11]
Social reputation and tax evasion.	Modeling and simulations.	Networks influence on tax evasion and compliance.	[12]
Tax evasion in social networks.	Theoretical modeling.	Social interactions generate tax evasion.	[13]
Tax morality and tax compliance.	Literature review.	Tax morale key to compliance.	[14]
Taxation of digital income.	Tax analysis.	Regulating the tax system improves compliance.	[15]
Categorization of digital income.	Doctrinal models.	Application of the OECD model in tax treaties.	[16]
Changes in international tax policies.	Doctrinal analysis.	Digital taxation requires reforms.	[17]
Digitalization and international tax law.	Study of digital taxes.	Tax conflicts due to unilateral measures in Europe.	[18]
Legislative and fiscal responses.	Review of legislative frameworks.	Updating of standards and international cooperation.	[19]
Tax evasion in e-commerce.	Statistical models.	Insufficient regulation encourages evasion.	[20]
Tax system in an underdeveloped country.	Legal analysis.	Improving tax efficiency through digital transactions.	[21]
Online platforms and tax collection.	Legislative review.	Digital platforms facilitate tax collection.	[22]

Source: Self-elaboration based on cited studies

Table 1 presents various proposals, techniques employed, and the results of studies related to taxation. Each proposal addresses a key aspect in the evolution of tax policies in relation to the growth of activities performed by digital content creators. A tax-theoretical, value-creation approach is observed. The studies highlight the importance of creating tax systems adjusted to the digital economy, seeking a balance between efficient collection and growth of the economy.

Taxpayers' rights in the use of artificial intelligence are relevant in Latin America, its use requires adequate regulation that protects taxpayers' rights. Regarding the taxation of digital content creators, tax simplification in Peru is identified, the findings reveal the importance of implementing clear and coherent regulatory frameworks. Strengthening tax morale is key to tax compliance.
Studies on tax evasion highlight the need to implement taxpayer control and support policies. Online platforms are tools that facilitate tax collection; their implementation requires regulatory frameworks and international cooperation to harmonize laws

between countries. Each study presented in Table 1 denotes solutions and proposals to address the tax implications affecting digital content creators.

Studies on tax implications faced by digital content creators

The comparative analysis table of regulations for activities in Latin America (see Table 2) shows the implementation of tax laws and the norms of digital activities in each country. In Bolivia, normative has recognized the impact of the digital economy by incorporating new tax activities. In Peru, the National Superintendence of Customs and Tax Administration (SUNAT) has adapted the income tax system to include influencers. Mexico regulates digital business activities through income taxes and mandatory withholdings. Argentina promotes digital technologies for companies, but its regulatory framework does not cover small creators. Colombia taxes the digital activities of non-resident entities with income generated in the country.

Table 2 also highlights the importance of cooperation between digital platforms and tax authorities. Emphasize that collaboration can significantly improve tax transparency and compliance, suggesting that platforms could facilitate tax collection by implementing automatic tax withholding mechanisms.

Table 2

Comparative analysis of normative digital activities in Latin America

Country	Legal Standard	Jurisprudence	Public Entity
Bolivia	[23]	Resolution incorporating six digital activities into Annex II, recognizing their impact on the digital economy.	National Revenue Service (SIN)
Peru	[24]	SUNAT Report 44-2022: Integrates influencers into the Income Tax regime with differentiated rates of 8% for sporadic activities and up to 29.5% for regular income.	National Superintendence of Customs and Tax Administration (SUNAT).
Argentina	[25]	The Knowledge Economy Law promotes digital technologies but excludes small content creators. Focuses on SMEs and added value creation.	Federal Tax Revenue Administration (AFIT).
Mexico	[26]	Reforms establish withholding rates for digital activities. Penalties include blocking access to digital services for non-compliance.	Chamber of Deputies of the H. Congress of the Union.
Colombia	[27]	Article 20-3 of the Tax Statute taxes digital activities of non-residents, with a maximum rate of 35%. Applicability faces challenges due to regulatory gaps.	Ministry of Treasury and Public Credit

Source: Self-elaboration based on cited studies

2. Methodology

The qualitative phenomenological study analyzes the tax implications of digital content creators, based on interviews with tax specialists in each country. [28], [29], [30], support this method, which aims to acquire a deep understanding and contextualization of these phenomena and to facilitate the analysis of participants' experiences. 31], [31], The literature review identified regulatory, compliance and enforcement challenges [31], providing a consistent theoretical framework.

Selection of participants

Purposive sampling is used. [28], [32], consider it optimal and used in this type of research, which has similar and specific characteristics, such as experience and knowledge, that can provide consistent and valuable information on the research topic. The sample was made up of five tax specialists. The countries were selected based on the particularity of their tax systems concerning digital activities. To ensure the representation of the study participants, it was considered necessary to have five years of experience in the area and a postgraduate education, such as a Master's or Doctoral Degree. Table 3 shows the detailed profile of the specialists.

Table 3
Profile of the specialists

Specialist code	Area / Specialization	Academic Degree	Sex	Year of experience	Country
E001	Financial management and administration. Business administration and management. Executive Business Administration – MBA	Master	Female	From 15 years and more	Bolivia
E002	Taxation and fiscal policy. Audit and tax management.	Master	Male	From 15 years and more	Peru
E003	Certified Public Accountant. Education, mention in educational management, mention curriculum and evaluation	Master	Female	From 15 years and more	Argentina
E004	Business Administration Business Administration - Tax area, Social Security, individuals and legal entities (non-profit companies).	Doctorate	Female	From 15 years and more	Mexico
E005	Tax law and taxes Administrative Law.	Master	Female	From 10 to 15 years	Colombia

Source: Self-elaboration

Data collection

In this section, a semi-structured interview guide was used. [32], consider this method adequate because it allows for an in-depth approach to topics that enable participant interaction. The interviews were conducted using virtual platforms such as Zoom, Meet, and Microsoft Teams. These tools facilitate remote participation and the obtaining of qualitative data for subsequent analysis.

Data analysis

The data was processed using Python, which processes large amounts of text data and produces detailed visualizations. As [34] indicates, this programming language has a range of libraries that efficiently facilitate and simplify qualitative analysis and graphics.

The Nltk and Wordcloud libraries were used for text analysis to visualize the most frequent words related to regulations, compliance, and inspection. [35] indicates that these libraries highlight patterns and data, and [36] highlights that these

visualizations improve presentation in qualitative research and offer better compression.

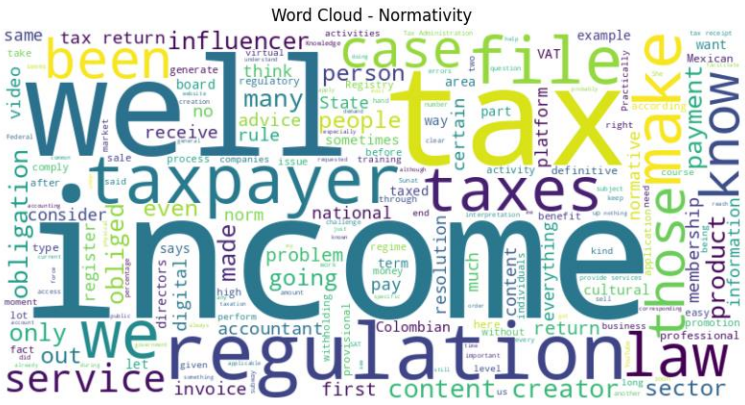
The data visualization was created using Matplotlib and Seaborn libraries to develop the radar graph. [37], [38] support this, arguing that these tools highlight disparities in information.

The interviews' results were organized and coded according to the most relevant themes or categories. For the radar graph, scores were assigned in the normative, compliance, and fiscalization categories. Scores are presented and allow for comparison of country results. The areas of improvement are verified according to the study categories.

3. Results

Category and subcategory analysis
This section presents the results obtained through the following graphs under Annex 1, which presents the categories and subcategories of the responses to the semi-structured interview guide's application. (See Annex 1)
Graph 1.

Word cloud generated from interviews with specialists that strengthen the categories normativity



Source: Self-elaboration The Wordcloud tool is used.

Normative category:
Legal Framework Subcategory: **normative** and **law** are central words of the word cloud. The responses of E001 and E002 indicate uncertainty on the part of the study subjects. **Normative** is not designed for application to this type of business. E001 and E003 indicate that the **normative** is to be able to apply to digital activities. E002 and E004 respond that laws such as the Income Tax were implemented to the **Rent** (IR) and the ISR. E005 emphasizes that there are discrepancies that make it difficult **to be effective**.

Coherence Subcategory: **Coherence** because there is no correlation between the **normative** and the **taxpayers**. E001 mentions that those subject to the tax cannot

interpret the laws. For E002, this **interpretation** requires **advice**, and E003 and E005 respond that they are **coherent but** need a better **application.**

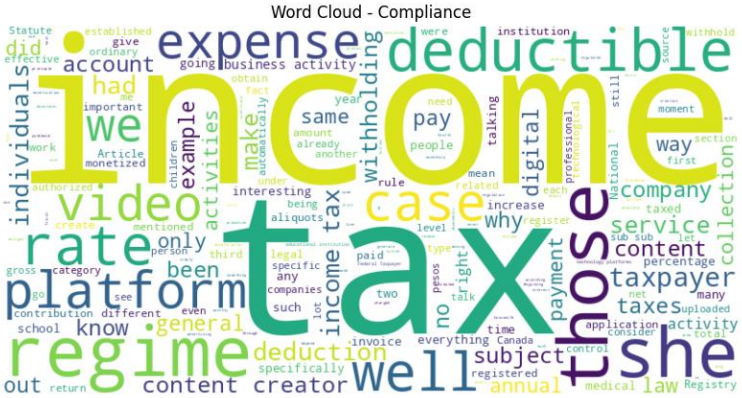
Efficiency Subcategory: this is highlighted by ignorance, informality, and the difficulty in fulfilling the **regulations** for E001. E002 indicates that the **normative** is efficient with adequate **counseling**. For E004, an adequate **normative** affects efficiency. E004 provides that, although the **statements** are simple, the errors persist. E005 indicates that having high rates limits their **efficiency**.

Applicability Subcategory: refers to the ease with which digital content creators can **achieve** the **normative**. E001 refers to those who require training; E002 requires **interpretation**; E003 mentions that the **laws** do not adapt, while E004 indicates that it is easy, and E005 is complex but can be applied.

Clarity Subcategory: E001 indicates the need for training to understand the rules. E002 indicates that social networks help to improve their **interpretation**. In Argentina, E003 indicates no clear resources, generating confusion. E004 mentions that the videos and **counseling** are useful but insufficient. For E005, the standards are complex, making them difficult to understand without additional support.

Graph 2.

Word cloud generated from interviews with specialists that strengthen the categories compliance



Source: Self-elaboration The Wordcloud tool is used.

Compliance category:
Subcategory Obligations: **Compliance** is key in this category. For E001, the lack of knowledge of his **obligations**, like the **VAT** and IT, makes it easier to **compl**y. E002 states that the obligations related to the **rent** are better defined. E003 and E004 indicate that the **statements** and the **record** are fundamental requirements and are often complex. E005 responds that the RUT system and the **statements** are established, but reporting is key to their **compliance**.

Aliquot Subcategory: In this subcategory, the words rate and aliquot stand out, reflecting the variability of taxes in each country. For E001, the VAT rate and other **taxes** confuse their **application**. E002 indicates that Peru's **rates** vary depending on the tax structure. E003 mentions that their rates are high and generate discontent; for E004, the difference in **taxpayers** registered creates challenges for those who need

to be registered. For E005, your **rates** are very high (up to 35%), which generates tax pressure.

Deductions Subcategory: This word, **deductions**, is also highlighted. E001 is limited to business **expense**s, E002 refers to those allowed general **deductions**, and E003 indicates they focus on preserving profits. E004 refers to the fact that they may include expenses in health and education, and for E005, the deductions are applied to the expenses necessary for generating their income.

Fundraising Subcategory: The recurring word in this category is **rate** because it appears linked to the **collection**. For E001, the lack of stratification of the **VAT** affects the **collection**, while for E002, its **rate** is progressive. E003 indicates that it varies according to the taxpayer's tax structure**.** E004 indicates that since 2021, there has been growth in the **collection**, and for E005, the collection rate is very high (35%).

Graph 3.

Word cloud generated from interviews with specialists that strengthen the categories compliance

Source: Self-elaboration The Wordcloud tool is used.

Audit category:

Effectiveness Subcategory: Highlight the word **effectiveness** in this category. For E001, crossed **controls** are useful but require training. E002 refers to the increased tax pressure that improves **fiscalization.** E003 indicates that the **effectiveness** is low due to the lack of adequate structure. E004 mentions that **retention** automatically improves **fiscalization**, and E005 indicates that internal controls are very effective.

Efficacy Subcategory: "Efficacy in supervision" varies from country to country. E001 indicates progress in virtual **controls**, but training is necessary for E002 financial data to improve their effectiveness. E003 refers to the **lack** of **normative**, which weakens its **fiscalization**; E004 responds that the automatic systems are effective, and for E005, its internal control is solid.

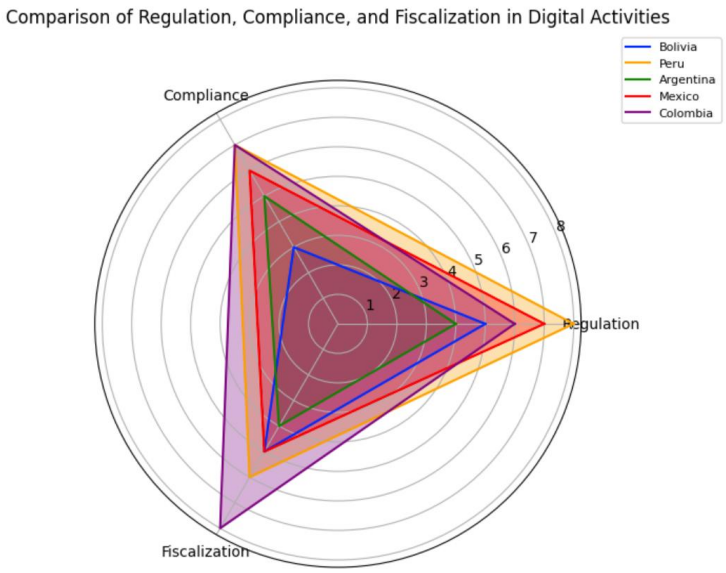
Control Subcategory: Highlight the word **control**. E001 states that cross-checks help detect irregularities, while E002's asset evaluation is an important mechanism. E003's **lack** of control makes **effectiveness** difficult, and E004's **audits** are key, with the same data growth. E005 indicates that third-party reports strengthen control.

Irregularities Subcategory: The word irregularities come from the **lack** of **compliance**. E001 says that the lack of **record**s is common in Bolivia and Peru. E002 refers to the incomplete formalization of content creators as a problem. E003 and E004 indicate that its primary deficiencies are the lack of **registration** and **statement**. For E005, the deviation of resources is a **problem** for Colombia.

Sanctions Subcategory: In the cloud **sanctions**, it is highlighted that for E001 and E002, the sanctions include **fines** and interests, which are established in the tax code in Peru. For E003, they include prison apart from the **fine.** For E004, these **sanctions** are **fines** and **invoice** cancellations, and for E005, the fines reach up to 200% but are very difficult to apply.

Graph 4

Radar chart comparing normative, compliance, and fiscalization categories in the countries studied.



Source: Self-elaboration The Matplotlib and Seaborn libraries are used

Graph 4, derived from the data presented in Table 2, provides a comparison of the categories of normative, compliance, and fiscalization in the countries studied. This radar chart illustrates the degree of progress or application of fiscal policies related to digital activities.

The dimensions of each figure on the graph's axes indicate the Degree of progress or application and offer an assessment of the level of maturity in fiscal policies regarding digital economic activities. In order to compare the values in this graph, the data were normalized and values from 1 to 8 were provided for each dimension: normative, compliance and audit according to the typical normalization formula, which is:

$$Normalized\ Value = \frac{Maximum - Minimum}{Original\ Value - Minimum} \times (8 - 1) + 1$$

where:

- Original value is the value of each country in each dimension.
- Minimum and Maximum are the minimum and maximum values of the dimension in the data collected.

Normative category:
Legal Framework Subcategory: The graph shows Peru in orange and Mexico in red. These two countries stand out with higher values in normative (scores of 8 and 7), supported by the presence of their legal frameworks, such as the Income Tax (IR) in Peru, with its differentiated rates for those who carry out digital activities sporadically can benefit from 8%. For Mexico, the Income Tax (ISR) and the VAT Law present provisions for the sale of digital goods and services, with specific retention rates and sanctions such as blocking access to the service in case of non-compliance. Colombia, represented by the color lilac and with a score (6), implemented Article 20 – 3 of the Tax Statute, which taxes the digital activities of non-residents with income in the country. However, its applicability presents challenges. Bolivia (5) is represented by blue. It recognizes the impact of the digital economy by incorporating new activities in its tax regulations, but it faces challenges in applying these laws. Argentina (4 points) in green, within its Knowledge Economy Law, guides technology companies but leaves small digital content creators outside the legal framework.
Coherence Subcategory: Peru and Mexico have the highest value in regulations (8 and 7) due to having greater coherence in their normative, although challenges persist in their interpretation. Colombia with a rating of (6) for having challenges in interpretation. In Bolivia (5), coherence could be better due to the lack of clarity in its normative, which generates discrepancies. Argentina (4) shows a deficient score due to inconsistencies in the normative, which makes their application difficult.

Efficiency Subcategory: Peru and Mexico (8 and 7) stand out for having digital platforms that facilitate tax returns, although the lack of adequate advice can lead to errors. Colombia and Bolivia (6 and 5) face efficiency challenges due to a lack of training and normative complexity affecting compliance. Argentina (4) shows low efficiency due to the need for more specific normative, which makes specialized support necessary.

Applicability Subcategory: Likewise, the countries of Mexico and Peru (8 and 7) highlight their applicability, reflecting easy-to-understand tax laws. With 6 points, Colombia has moderate applicability and requires simplifying its normative. This subcategory must be fully adapted for Bolivia and Argentina (5 and 4), limiting its application or execution by digital content creators.

Clarity Subcategory: Peru and Mexico (8 and 7) have explicit norms due to their support strategies on social networks and video generation. Colombia (6) has made progress in this subcategory, but there are areas where taxpayers require more information. Bolivia (5) needs more clarity and training resources for its taxpayers. Argentina (4 points) needs help understanding its norms.

Compliance category:
Obligations Subcategory: In the graph, Colombia has a score of 7 for applying a maximum rate of 35% on taxes in the country for digital activities; in the case of companies, it can reach 36%. Peru has high compliance values (7), including rates for income tax returns (8% and 29.5%) and the General Sales Tax (IGV) of 18% applied to content creators. Mexico (6) requires the persons subject to it to provide tax receipts and retain the ISR. Non-compliance can generate sanctions, up to blocking access to digital services. Bolivia has a low score (3) and faces compliance difficulties due to a lack of knowledge and resources.

Subcategory Aliquot: Peru and Colombia (7) have high values. The first country complies with specific tax schemes, with an IR rate varying from 8% to 29.5%. Colombia stands out in compliance, thanks to its precise 35% rate. Mexico (6) also stands out for its differentiation between registered and unregistered taxpayers. Retention rates vary according to activity, with a range of 1% for registered taxpayers and up to 20% for unregistered taxpayers. Argentina (5) shows intermediate compliance with some benefits, but with more complex norms, the tax rate can reach from 15% to 35% depending on the billing and legal structure, affecting small content creators. Bolivia presents a value of 4 because it shows less structured rates (IT 3%, VAT 13%). These rates do not differentiate traditional activities from digital activities.

Deductions Subcategory: Peru and Colombia (7) have better compliance due to their approach of clear and applicable deductions; as stated, these include health, education, and business expenses. With 6 points, Mexico has a similar approach but could be more developed. Argentina (5) has limitations for presenting applicable deductions to maintain profits. Bolivia (3) attributes its need for clarity in deductions to lower compliance and a less precise definition of deductible expenses.

Collection Rate Subcategory: Peru and Colombia (7) have the highest scores for implementing precise rates and automated systems. Mexico (6) shows growth thanks to the modernization of its systems in this subcategory, in contrast to Bolivia and Argentina (3 and 5), which require the implementation of clear and well-structured rates and present low values.

Fiscalization category:
Effectiveness Subcategory: Colombia has the highest value (8), a robust control and monitoring system, and effective tools to ensure content creators comply with their obligations. Mexico and Peru (5 and 6) have moderate values and require adjustments to improve fiscalization. With 5 points, Bolivia achieved a certain effectiveness thanks to cross-checks; however, it needs to strengthen its infrastructure. Argentina (4) has low effectiveness in fiscalization due to inadequate structure.

Efficacy Subcategory: Colombia (8) stands out for its advanced use of technology in supervising digital content creators. Mexico and Peru (5 and 6) have intermediate levels using financial intelligence systems, although they require improvements to make this more effective. Bolivia and Argentina (4 and 3) have challenges implementing technology and effective controls for this emerging sector.

Control Subcategory: Colombia (8) has effective control systems, including technological tools such as cross-audits and automatic tax withholding systems. Mexico, with a value of (6), and Peru, with (5), also base their control on audits and automatic withholdings. However, Bolivia (4) has one of the lowest values in this subcategory, mentioning that its cross-checks must be revised and require more supervision.

Irregularities Subcategory: Colombia has sophisticated controls and a high value (8), reflecting greater control over detecting deviations and lack of compliance in this sector. Peru (6) faces irregularities, such as inadequate formalization, although it has

improved in identifying non-compliance. According to the graph, Bolivia and Argentina (4 and 3) have very low values. These countries need to strengthen their fiscalization systems. Lack of registration and misappropriation of resources are very common.

Sanctions Subcategory: Colombia (8) reflects a rigorous approach to penalties for tax non-compliance; this involves severe fines and penalties of up to 200%. Peru (6) relies on the tax code to apply the corresponding sanctions, although it may need help executing these measures. For its part, Mexico (5) also applies sanctions ranging from fines to restrictions on issuing invoices. Bolivia (4) and Argentina (3) need help applying sanctions, reducing the effectiveness of deterrence measures.

Hypothesis analysis

In relation to the findings in the regulatory, compliance and taxation categories, the study provides substantial evidence to reject the null hypothesis (H_0) and accept the alternative hypothesis (H_1). There are significant differences in the tax implications faced by digital content creators in Bolivia, Peru, Mexico, Colombia and Argentina. These differences highlight the need for countries to adopt dynamic and coherent public policies tailored to the unique challenges of the digital economy. It is recommended to foster collaboration between tax authorities and digital platforms to improve the effectiveness of compliance and enforcement mechanisms.

4. Discussions

The results of the study indicate that the tax implications faced by creators of digital content are oriented to the differences in the regulatory frameworks and the various strategies applied by each country for compliance.

The results support the alternative hypothesis (H_1), confirming that there are substantial differences in the tax implications among the countries studied. The study´s findings are consistent with what [1], [19] stated that tax systems are not designed according to the complexity of the digital economy. The studies included in Table 1, reinforce the importance of having guidelines and/or tools that promote compliance in Peru as proposed by [10], [21]. These types of initiatives can be applied in other countries.

In addition, they show that the lack of clarity in the regulations and having differentiated criteria affect the tax behavior of content creators, agreeing with the findings of [19], [39], the authors argue that the disconnect between tax regulations and the reality of digital commerce generates confusion and barriers to compliance arise.

Cross-country comparison:

Peru stands out for the application of specific guidelines that simplify tax formalization [10]. Technological auditing is still limited compared to Mexico and Colombia.

Mexico has implemented clear provisions in the Income Tax Law in order to regulate digital income. SAT's electronic auditing tools demonstrate that they are capable of monitoring digital transactions, positioning it as a benchmark in the region.

Argentina faces challenges in adapting its regulatory framework despite the fact that the Income Tax Law includes digital income. There are some gaps in categorization and taxation. It generates uncertainty in the subject of the tax.

In Colombia, [27], introduces reforms for the taxation of digital services. The electronic invoicing systems of the DIAN represent an advance in control, the adoption of the IA is still incipient.

Bolivia has been updating its tax code to address issues such as the digital economy. This process of implementing regulations and enforcement tools presents a challenge for tax compliance.

Tax reforms

The differences observed between countries reveal the importance of implementing reforms adapted to the digital economy. [16], [17], [18] mention that international treaties and regulatory frameworks need to be adjusted according to each requirement. The lack of synchronization between the countries addressed limits the effectiveness of fiscal policies. It highlights the importance of developing regional cooperation strategies that harmonize regulations, compliance and enforcement. The findings contribute to the literature on taxation of digital content activities by providing evidence on the regulatory gaps and social barriers faced by taxpayers in Latin America.

Tax evasion and social networks

Consistent with the findings found authors [12], [13], social networks may encourage patterns of evasion or compliance depending on social adherence. The finding indicates that enforcement authorities should consider not only legal aspects, but also social factors.

Use of technology in auditing

According to [7], [21], [22] AI can be a tool that contributes to the efficiency of tax audits in Latin America; however, the data show that there is inequality among the countries studied, causing disparities in audit capacity.

Impact of tax morale

Tax morale is important in tax compliance as [14] indicate, the lack of trust in government institutions is an obstacle that should be addressed through tax education strategies.

This study faces some limitations that should be considered when interpreting the findings. One of the main limitations is the lack of access to disaggregated and updated data in some of the countries analyzed, which hinders a comprehensive comparison between tax regulations and taxation strategies. Also, the diversity of methodological approaches and the lack of specific studies on the taxation of digital content creators in certain national contexts limited the ability to generalize the results. Finally, although a detailed qualitative analysis is included, future research could benefit from a mixed approach incorporating quantitative analysis to further explore the tax implications in this sector.

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