



The scope of the article is to present an overview on the approaches of the developed and developing countries for taxation of payment for use of software in a cross-border scenario. It delves into the correlation between computer software under the copyright law and its taxation. COMPUTER SOFTWARE AND COPYRIGHT LAW Computer software, in the realms of copyright law, is now quadragerian. In 1981, the Windows of copyright law were flown open for computer software when it was remarked – “The current methods available for protecting software are patents, copyright, and trade secret law. However, the determination of the best alternative is still under debate. The issue of software protection reflects the problems associated with applying old legal tools to new technologies”¹. In July 1982, the U.S. District Court² for the first time gave computer prog.....