Academic Education Publishing House

Economic Society and Humanities Vol. 3 No. 7, 2026

Opportunities for Border Trade Cooperation between China and ASEAN under Digitalization

Lu Lu*

Yunnan College of Business Management, Kunming, Yunnan, China

**Corresponding Author*

Abstract: With the fast growth of the digital economy and the full enforcement of RCEP rules, China-ASEAN border trade has undergone great changes. Traditional offline transaction modes are gradually replaced by digital, intelligent and unified operation systems. As an important part of China-ASEAN economic and trade cooperation, border trade drives economic growth in border areas and promotes industrial connection between the two sides. However, obvious problems in tax management restrict its further development. Problems still exist, including high expenses of cross-border settlement, big differences in tax systems among different countries, low recognition rate of cross-border electronic invoices, and great difficulties for small and medium-sized enterprises to meet relevant compliance requirements. Under such circumstances, this paper uses Transaction Cost Theory and Regional Tax Coordination Theory to analyze the digital transformation of China-ASEAN border trade. Digital transformation brings new cooperation opportunities: it optimizes trade modes, reduces enterprise operation costs, improves digital financial service systems and unifies regional regulatory standards. The author develops targeted improvement strategies after fully weighing fiscal and tax compliance rules and long-term trade development goals. These strategies will cut operational costs for enterprises in border areas, reduce tax compliance risks faced by these businesses, and support steady, high-quality development of China-ASEAN border trade.

Keywords: Digitalization; China–ASEAN; Border Trade; Cross-Border Fiscal and Tax Matters; Trade Cooperation

1. Introduction

1.1 Research Background and Significance

Digital technologies have reshaped operational models of conventional cross-border trade. Traditional border trade relies on manual coordination, offline transactions and cash settlements, and it cannot adapt to the evolving pace of modern trade development. Meanwhile, the official entry into force of RCEP and steady advancement of the China-ASEAN Free Trade Area 3.0 have prompted Chinese authorities to launch a series of preferential policies to advance the liberalization, facilitation and digital transformation of bilateral trade [1].

Border provinces of Guangxi and Yunnan share land borders with ASEAN nations. Endowed with favorable geographical advantages and highly complementary industrial systems with ASEAN economies, these regions have witnessed rapid growth of diverse trade forms, including small-scale border trade, cross-border transactions for border residents and cross-border e-commerce. Local border ports have become vital platforms for China to access the ASEAN market and deepen regional economic and trade integration.

From the perspectives of financial accounting and trade compliance, traditional border trade features scattered transactions and non-standard documentation. Persistent problems including elevated tax risks and slow capital turnover have greatly restricted the large-scale and standardized development of bilateral trade [2]. By contrast, digital transformation breaks information barriers among trade procedures, settlement systems, taxation authorities and regulatory bodies, and creates new possibilities for the quality upgrading of border trade. Under such circumstances, exploring cooperation chances and improvement paths for the digital development of China-ASEAN border trade has important practical value and academic research significance.

Based on Transaction Cost Theory and Regional Tax Coordination Theory, this paper regards

border trade as the main research object and conducts analysis from the perspective of financial and accounting compliance [3]. The research supplements existing studies on regional trade under the digital economy and makes up for deficiencies in previous related research. Most prior literature concentrates on macro-level trade problems, yet neglects the practical operational procedures of border trade and the fiscal and taxation management activities of market entities. In practical terms, the optimization strategies proposed in this paper help border foreign trade enterprises standardize accounting procedures, cut transaction and taxation costs, and reduce compliance risks. They also provide actionable references for both sides to improve digital governance of border trade and strengthen fiscal and taxation cooperation.

1.2 Domestic and International Research Review

Foreign scholars have produced abundant research on ASEAN regional trade and cross-border fiscal cooperation. In their analysis of ASEAN taxation systems, some researchers point out inconsistent taxation rules and collection standards across ASEAN member states, as well as obvious differences in tax rates. Double taxation and cross-border tax disputes have long constrained the expansion of regional trade, and digital information sharing can effectively improve the level of collaborative regional tax governance [4]. Other studies indicate that non-tariff barriers act as major obstacles to China-ASEAN bilateral trade, and trade digitization streamlines transaction procedures and reduces trade losses caused by such barriers [5]. In addition, some scholars compare regional integration models between the European Union and ASEAN. They hold that digital cross-border cooperation represents a core direction for ASEAN's future regional integration, and their findings offer theoretical references for research on digital cooperation in border trade [6].

Domestic existing research mainly covers overall China-ASEAN trade, the role of the digital economy in empowering foreign trade, and cross-border tax cooperation. Most scholars agree that the digital economy reconstructs traditional trade patterns, optimizes cross-border settlement mechanisms and effectively lowers enterprises'transaction costs. Some studies examine collaborative tax administration mechanisms between China and ASEAN countries in the digital era, and argue that fiscal and taxation cooperation serves as an important guarantee for the high-quality development of bilateral trade [7]. From the perspective of trade in services, other studies verify that digital transformation drives the upgrading of trade formats between China and ASEAN countries [8].

Overall, most existing studies remain at the macro level of bilateral trade. Specialised research tailored to border trade contexts remains relatively scarce, particularly studies that combine corporate financial accounting, cross-border settlement and tax risk management. Furthermore, most of the existing relevant literature lacks practical applicability, and this research gap constitutes the core research theme of this study.

1.3 Research Content and Research Methods

This study analyzes the current development status of border trade, identifies major obstacles in its digital transformation, summarizes cooperative opportunities brought by digital development, and puts forward feasible optimization strategies based on real industrial conditions.

The overall research framework is arranged as follows: first, it defines core concepts and sorts out relevant theoretical foundations; second, it summarizes the current situation and prominent problems in the digital development of China-ASEAN border trade; third, it conducts an in-depth analysis of various cooperative opportunities generated by digitalization for border trade; finally, it puts forward optimization suggestions that meet requirements of financial accounting compliance and trade development, summarizes research conclusions and points out directions for future research.

Two research methods are adopted in this paper. The first one is literature research method. The author systematically sorts and summarizes domestic and foreign literature concerning digital trade, China-ASEAN economic and trade cooperation, cross-border tax coordination and trade compliance. By clarifying existing research achievements and their limitations, a solid theoretical foundation is laid for this study. The second one is inductive analysis method. Based on the current situation of digital transformation of China-ASEAN border trade, this method

identifies industrial pain points and advantages brought by digital upgrading. From a finance and accounting perspective, it proposes practical strategies adaptable to enterprise operation and regional cooperation, so as to guarantee the authenticity, theoretical rationality and practical operability of the research.

2. Related Concepts and Theoretical Foundations

2.1 Definition of Relevant Concepts

2.1.1 Border trade

Border trade describes cross-border commercial activities carried out by enterprises, individual traders and residents living along national boundaries at officially designated ports and restricted border zones. Its common categories consist of mutual market exchanges between border residents, small-volume border trade and cross-border processing operations [9]. Unlike regular international trade, border trade consists of numerous scattered transactions. Most operators are micro-enterprises and individual business owners, who rely on highly flexible transaction arrangements. Supported by unique geographical conditions, border trade has formed its own operational system. It underpins economic growth in border areas and serves as a basic channel for regional economic and trade cooperation. The China-ASEAN border trade discussed in this paper covers all cross-border transactions conducted through China's border ports in Guangxi and Yunnan and their ASEAN neighbors: Vietnam, Laos and Myanmar [10].

2.1.2 Digital trade

Digital trade emerged as a new trading format alongside the continuous expansion of the digital economy [11]. It integrates internet technology, big data and blockchain to run every step of trade entirely online, from business negotiations and order confirmation to customs clearance, capital settlement, logistics monitoring and tax declaration procedures. Unlike conventional offline trade, digital trade removes limitations imposed by time and location. Complete transaction records are stored throughout the trading cycle and can be traced back at any time [12]. This trading format simplifies cumbersome trade procedures, reduces corporate transaction expenses and regulates market conduct. It also provides credible data resources that facilitate cross-border tax and financial regulation, as well as joint governance of bilateral trade activities [13].

2.2 Fundamental Theoretical Support

2.2.1 Transaction cost theory

Transaction Cost Theory states that all market exchanges generate hidden expenses caused by information gaps, poor communication and the need to oversee contract performance. Advancements in technology and improved institutional frameworks can substantially reduce these redundant transaction costs [14]. At present, the majority of China–ASEAN border trade still relies on manual offline procedures and cash-based settlements. Unclear information transmission, complicated settlement procedures, incomplete transaction records and lagging regulatory supervision have kept enterprises' transaction and compliance costs at a high level for a long time [15]. Digital transformation can fundamentally solve these problems. It improves the transparency of trade information, standardizes all transaction links and simplifies capital settlement procedures. As a result, information costs, regulatory costs and compliance costs of border trade drop greatly, and the overall efficiency and development quality of border trade are improved obviously. Transaction Cost Theory provides theoretical support for this paper to analyze development opportunities and put forward targeted improvement strategies.

2.2.2 Regional tax coordination theory

Regional Tax Coordination Theory lays an important theoretical foundation for regional economic integration. Countries in the same region carry out multilateral communication and negotiation, unify regulatory rules and build information-sharing mechanisms, so as to unify regional standards in tax management, tax rate structure and tax certification rules [16]. These measures can effectively avoid double taxation, tax arbitrage and cross-border tax disputes, and reduce tax risks faced by foreign trade enterprises.

There are big gaps in economic development among ASEAN member countries, which leads to obvious differences in their tax systems and tax collection management methods. Long-existing fiscal and tax barriers have become a key obstacle to the growth of border trade. Digital transformation builds smooth channels for cross-border tax information exchange. It helps China and ASEAN countries coordinate their tax administration work, achieve

mutual recognition of electronic certificates and conduct joint management of tax risks. These functions make digitalization an effective way to practice regional tax coordination and solve cross-border fiscal and tax problems between China and ASEAN [17].

3. The Current Status and Existing Challenges in China–ASEAN Border Trade Development

3.1 Current Status of Digital Transformation in China–ASEAN Border Trade

Driven by distinctive geographical strengths and favorable policy support, China-ASEAN border trade has maintained steady expansion in recent years. Its product range has expanded steadily to include agricultural goods, light industrial products, mechanical and electrical equipment, cross-border services and a wide range of other categories [18]. At the same time, widespread adoption of digital technologies has prompted the restructuring and upgrading of border trade operations.

China has fully implemented the international trade Single Window system at all border ports. This platform allows traders to complete customs declaration, commodity inspection and tax refund applications entirely online, and clearance procedures have become far more efficient as a result. Cross-border e-commerce platforms have gradually replaced traditional offline trading methods, and continuously improved the digital level and operation standards of border trade.

Border provinces such as Guangxi and Yunnan have carried out digital RCEP pilot projects and built special online platforms for cross-border settlement. These measures make up for many shortcomings of traditional cash and foreign currency settlement methods. With the support of special regional policies, relevant regions have accelerated the implementation of digital trade provisions under RCEP. China and ASEAN countries have initially realized mutual recognition of electronic documents and digital qualifications, which lays a good foundation for the coordinated digital development of bilateral border trade.

3.2 Major Challenges in the Digital Transformation of Border Trade

3.2.1 The cross-border digital settlement system is incomplete, resulting in relatively high financing costs for enterprises.

Due to the lack of a mature and widely used digital cross-border settlement system, most China-ASEAN border trade transactions still rely on foreign currency exchange and offline cash settlement. The pace of financial digitalization is relatively slow in some ASEAN countries, and available online cross-border payment channels are quite limited. Most small border traders still use traditional settlement methods, which involve complicated procedures, long capital transfer cycles and high capital occupation costs [19].

In addition, the exchange rate risk management function of the existing digital cross-border settlement system is not perfect. Small foreign trade enterprises seldom set up special teams to cope with exchange rate fluctuations, and unexpected exchange losses often increase their daily operational pressure. Besides, most border trade orders are small in quantity and irregularly placed, which makes it difficult to form complete and credible corporate credit records. Enterprises are therefore unable to utilise their transaction history to obtain cross-border financing, and they consistently face tight cash flow constraints.

3.2.2 ASEAN member states exhibit significant differences in their tax systems, giving rise to prominent cross-border tax-related risks.

Tax authorities of China and ASEAN countries have not built a sound information sharing platform so far. Inconsistent data standards lead to distinct information barriers in cross-border tax supervision, which easily result in erroneous tax filings by enterprises and trigger disputes over tax verification. These persistent cross-border tax risks constrain the large-scale development of border trade to a considerable extent.

3.2.3 Lagging mutual recognition of cross-border electronic documentation and non-standard financial accounting practices of enterprises

Border trade involves a large number of scattered market participants engaged in frequent low-value transactions. Conventional trading practices have given rise to prevalent problems including missing invoices, non-standard documentation and inadequate supporting records [20]. China has built well-developed digital document systems for electronic invoices and electronic customs declarations. Most ASEAN countries, though,

have not advanced their electronic invoicing and digital certification systems to the same level, and no unified mutual recognition mechanism for electronic documents exists between China and ASEAN members. Electronic documents generated through cross-border transactions fail to achieve mutual recognition between the two parties. As a result, enterprises are unable to recognise their cross-border revenues and expenditures in accordance with regulatory requirements, and face considerable obstacles when applying for pre-tax deductions and export tax refunds. Their financial accounting processes remain poorly standardised, and inadequate financial governance increases the probability of enterprises being subject to tax audits.

3.2.4 Inadequate digital compliance governance capabilities of micro, small and medium-sized enterprises

Micro, small and medium-sized enterprises (MSMEs) and individual merchants constitute the majority of market participants in China–ASEAN border trade. Most of these entities operate on a small scale with constrained resources and suffer from an acute shortage of professionals proficient in finance and international trade [21]. The financial staff of these enterprises have relatively low professional capabilities. They know little about ASEAN tax policies and digital trade compliance requirements, and cannot adjust accounting methods, tax declaration processes and risk control systems to meet the needs of digital trade. Furthermore, most enterprises lack comprehensive internal digital management systems. Their transactional, financial and tax data are frequently incomplete and unstructured, rendering data traceability nearly unfeasible. These flaws cause frequent issues when enterprises face cross-border regulatory reviews, and their overall capacity to meet cross-border regulatory requirements remains weak.

4. Opportunities for China–ASEAN Border Trade Cooperation in the Digital Era

4.1 Opportunities for Trade Model Transformation: Digital Transformation of Border Trade Models

Broad application of digital technologies has removed inherent restrictions that long constrained traditional border trade, including geographical barriers, dependence on face-to-face negotiations and limited transaction scales, and it has rebuilt the development framework of China-ASEAN border trade entirely. Conventional border trade depended on on-site negotiations at ports and manual coordination, which narrowed transaction coverage and kept operational efficiency at a low level. Today, enterprises and individual traders use cross-border e-commerce and online trading platforms to match trade resources around the clock across regions, which greatly expands the scope of the bilateral market [22]. Digital platforms gather integrated market information covering supply and demand conditions, logistics arrangements and price fluctuations. They ease information asymmetry that plagues traditional trade, help small traders access the ASEAN market accurately and lower their expenses to enter new markets. In addition, digital transformation pushes border trade to change from a single commodity trade model to diversified forms such as cross-border processing, digital services and supply chain trade. Fragmented and low-value trade activities are gradually turned into large-scale and standardized trade operations.

4.2 Cost Control Opportunities: Digitalization Reduces Cross-Border Transaction and Fiscal/Tax Costs

From the perspective of Transaction Cost Theory, digital transformation reduces the overall operation costs of border trade. In daily business operations, digital technologies realize the whole online processing of trade procedures, such as business negotiation, contract execution, customs declaration and document submission. Enterprises no longer need to spend money on manual coordination, business trips and making paper documents, which greatly improves trade efficiency. In terms of tax management, complete digital records make all trade data traceable in the whole transaction process [23]. True and reliable data provides strong support for enterprises' accounting work and tax declaration, and helps enterprises avoid extra tax costs and possible fines caused by incomplete materials and non-standard accounting practices. Moreover, big data allows enterprises to learn timely about differences in national taxation systems and available preferential tax policies. They can conduct reasonable tax planning, prevent double taxation, cut cross-border tax costs and improve profit margins.

4.3 Opportunities for Financial Transformation: Digital Finance Optimizes the Cross-border Settlement System

Fast progress in digital finance creates favorable conditions for the upgrading of cross-border settlement services in China-ASEAN border trade [24]. Trials of digital renminbi for cross-border use and dedicated online cross-border settlement platforms have replaced traditional cash settlements and offline foreign currency transactions. Small-volume border trade deals can complete fund transfers in real time, which shortens capital turnover cycles and cuts costs of capital occupation. Meanwhile, credible transaction and financial data generated through digital trade acts as reference for corporate credit assessment. Banks can evaluate enterprises'business conditions precisely and offer supply chain financing and credit loans to small border trade enterprises, easing financing shortages and high financing costs for micro, small and medium-sized businesses. In addition, digital risk control tools track exchange rate changes in real time. They help enterprises take proactive measures against exchange rate risks and improve their overall capital management capacity.

4.4 Governance Synergy Opportunities: Digital Empowerment of Cross-Border Regulatory and Tax Cooperation

Digital technologies deliver strong technical support for cross-border supervision and tax cooperation between China and ASEAN members. Relying on big data and blockchain technologies, both sides can build a unified platform to share trade and tax information. This breaks data barriers between different regulatory authorities, realizes the exchange and mutual recognition of trade records, customs clearance information and tax payment data, and eliminates information asymmetry in cross-border supervision [25].

In terms of tax cooperation, information sharing enables China and ASEAN member states to gradually align their tax administration regimes. Unified standards are formulated for the confirmation of cross-border income, pre-tax deductions and preferential tax policies. These measures can reduce double taxation and cross-border tax disputes, and help promote the implementation of regional tax coordination mechanisms. As for trade supervision, intelligent port facilities and digital risk management systems realize automatic customs inspection and risk screening. These systems simplify regulatory procedures, improve supervision efficiency, and make the joint supervision of bilateral border trade more coordinated and efficient.

5. Digital Empowerment of China—Optimization Strategies for China–ASEAN Border Trade Cooperation

5.1 Improve the Digital Cross-Border Settlement System to Reduce Enterprises Capital Operating Costs

The existing digital cross-border settlement channels still have many defects, which bring great financing pressure to enterprises. Border ports need to continuously upgrade digital settlement facilities. Local governments and financial institutions should increase investment in building digital financial services at border ports. They can promote the application of digital renminbi and special online cross-border settlement platforms, simplify procedures for small traders, and provide efficient and low-cost settlement services for small-volume border trade businesses.

Meanwhile, regulators need to connect digital systems of financial institutions between China and ASEAN countries. Building a unified cross-border settlement system can better control exchange rate risks and offer professional hedging services to foreign trade companies, so as to reduce unexpected losses from exchange rate changes. Apart from this, authorities can launch supply chain finance services relying on real digital transaction records. These services provide more credit support for small border trade enterprises and relieve their pressure on working capital.

5.2 Deepening Regional Tax Coordination and Cooperation to Mitigate Cross-Border Tax Compliance Risks

According to Regional Tax Coordination Theory, China should carry out long-term cross-border tax cooperation with ASEAN member states. Under the RCEP agreement, China’s tax authorities need to keep close communication with tax authorities of ASEAN countries. The two sides can gradually unify tax management processes, tax rate standards and the identification rules of tax qualifications, and work out joint solutions to double taxation and

various cross-border tax disputes.

China can also construct a dedicated digital platform for sharing cross-border tax information. The platform integrates tax records, trade data and enterprise operation information, making cross-border tax supervision more targeted and efficient. Besides, relevant government departments can collect all preferential tax policies of ASEAN countries and build a public online database. Border trade enterprises can get professional policy explanation and tax planning advice from this database. It helps enterprises cut tax costs legally and avoid unnecessary tax risks.

5.3 Promoting Mutual Recognition of Cross-Border Electronic Invoices and Standardizing the Cross-Border Accounting Practices of Enterprises

At present, electronic documents cannot be recognized between China and ASEAN countries, and enterprises'financial accounting practices are not standardized. These two problems have become major obstacles for enterprises' development. Governments of China and ASEAN countries need to set up an official intergovernmental mechanism to recognize electronic documents. With the help of digital technologies and bilateral cooperation agreements, the two sides can gradually realize mutual recognition of electronic invoices, customs declaration documents, logistics certificates and various digital certification documents.

Unified rules for making, storing and checking these electronic documents can make them legally valid in all related countries. Regulators should also encourage border trade enterprises to use integrated digital financial systems. These systems integrate transaction documents, financial statements and tax data, which can guarantee the authenticity and completeness of enterprises' accounting records. Standardized accounting procedures help enterprises apply for pre-tax deductions and export tax refunds smoothly, and prevent financial and tax risks ahead of time.

5.4 Strengthening Enterprise Digital Compliance Initiatives and Enhancing Cross-Border Business Management Capabilities

Most small border trade enterprises lack strong compliance capabilities, so targeted measures are required to help them build complete digital compliance systems. Local governments and industry associations can hold regular professional training courses covering ASEAN tax policies, digital trade rules, cross-border accounting standards and tax risk management. These courses improve professional skills of enterprise managers and financial staff. Regulators can also guide small foreign trade enterprises to adopt lightweight digital financial management tools. These tools standardize the collection and storage of transaction, financial and tax data and strengthen enterprises'internal control systems. Enterprises should also establish regular risk assessment procedures to review potential risks in trade activities, fund settlement and tax reporting on a periodic basis, which improves their ability to cope with various challenges in cross-border operations.

5.5 Upgrade the Digital Infrastructure of Smart Ports to Enhance Regional Trade Facilitation.

Well-developed digital infrastructure at smart ports lays a solid foundation for more convenient border trade. Port management agencies should keep optimizing the functions of the International Trade Single Window by integrating customs declaration, export tax refund, regulatory inspection and logistics tracking services into one platform. All procedures of border trade can be finished online through a single entry point, which simplifies customs clearance processes and shortens clearance time significantly. Port authorities can build an intelligent supervision platform powered by blockchain and big data technologies. The platform can record all cross-border transactions in full and identify risks automatically, improving the efficiency and accuracy of regulatory work. In addition, digital systems at ports of China and ASEAN countries should be interconnected. By adopting unified customs rules and regulatory standards, both sides can realize full data sharing and build an integrated digital supervision network for cross-border trade. All these measures will help improve the overall facilitation level of China-ASEAN border trade.

6. Conclusion and Future Directions

6.1 Research Findings

The fast-growing digital economy has fixed

many long-existing problems in traditional China-ASEAN border trade, such as low work efficiency, high operating costs, high regulatory risks and irregular financial accounting. Besides, digitalization brings great chances for the high-quality development of border trade between the two sides. This paper finds that the digital transformation of China-ASEAN border trade is developing smoothly, but it still faces many practical problems. These problems include incomplete cross-border digital settlement systems, constant tax risks caused by different tax policies of various countries, slow progress in mutual recognition of electronic documents, and weak digital compliance ability of small and micro enterprises.

Digital transformation brings new opportunities for China-ASEAN border trade cooperation in four main parts: the upgrading of trade modes, better enterprise cost control, wider use of digital finance, and unified cross-border supervision. To make full use of digital technologies, relevant departments need to take overall measures from five aspects: improving cross-border digital settlement systems, strengthening regional tax coordination, speeding up mutual recognition of electronic documents, raising enterprises' digital compliance ability, and building better digital facilities for smart ports. These measures will help China-ASEAN border trade develop in a more standardized, convenient and high-quality way.

6.2 Research Gaps and Future Directions

This paper mainly uses theoretical analysis and status description methods, and only makes macro qualitative analysis. It does not carry out empirical research combined with specific ports or enterprise cases, which reduces the depth of this study.

Future research can use trade data of major ports in Guangxi and Yunnan, as well as actual operation cases of small border trade enterprises to make quantitative empirical analysis. This kind of research can explain how digital transformation affects border trade and enterprises' tax management more accurately, and make research results more practical and targeted.

With the deepening of China-ASEAN regional cooperation, continuous innovation of digital technologies and improved bilateral tax coordination mechanisms, the digital level of border trade will keep rising. Digital development will gradually become an important power to promote regional economic integration between China and ASEAN.

Reference

[1] Yang, L., Wang, S., & Sun, R. (2025). Opportunities and challenges in constructing the China-ASEAN free trade area 3.0 under RCEP—a tripartite analysis of goods, services, and investment rules. Asia Pacific Law Review, 33(2), 263–288.

[2] Kitsios, E., Jalles, J. T., & Verdier, G. (2022). Tax evasion from cross-border fraud: does digitalization make a difference? Applied Economics Letters, 30(10), 1400–1406.

[3] Yang, X. (2026). Bridging the algorithmic governance divide: foundations, dilemmas and improvement recommendations for china-asean digital trade rule-making. Computer Law & Security Review, 62, 1063-1083.

[4] Majumdar, S. K., Sarma, A. P., & Majumdar, S. (2020). E-commerce and Digital Connectivity: Unleashing the Potential for Greater India–ASEAN Integration. Journal of Asian Economic Integration, 2(1), 62–81.

[5] Chandra, A., Paul, J., & Chavan, M. (2020). Internationalization barriers of SMEs from developing countries: a review and research agenda. International Journal of Entrepreneurial Behavior & Research, 26(6), 1281–1310.

[6] Su, L. (2024). Research on the Current Situation and Problems of Digital Economy Trade between China and ASEAN Countries. Open Journal of Business and Management, 12(01), 148–157.

[7] Li, J., Bao, N. J., Hu, S., Hu, W., & Zerbino, M. (2020). Digitalization and International Tax Dispute Resolution: A Window of Opportunity for BRITACOM. Elsevier BV, 35(1), 26-32.

[8] Hsu, L. (2020). ASEAN and the Belt and Road Initiative: Trust-building in Trade and Investment. China and the World, 03(01), 2050-2052.

[9] Luo, C., & Jiang, N. (2025). China-ASEAN Legal Cooperation in the Digital Field from the Perspective of Development and Security. Helios Multidisciplinary, 2(2), 41-48.

[10] Guo, Y. (2026). Joint Data Responsibility in

Global Digital Trade: A Meso-Level Comparative Analysis of the European Union, the United States, and China. Sage Open, 16(1), 67-68.
[11] Rui, Z. (2024). China-ASEAN Bilateral Digital Trade under the RCEP Digital Trade Framework: Current situations, Challenges, and Responses. Frontiers in Business, Economics and Management, 14(2), 196–205.
[12] Fedorov, N. V. (2024). The Role of Digitalization in EAEU–ASEAN Dialogue. Comparative Politics Russia, 13(4), 31–44.
[13] Zhao, L., & Li, L. (2024). The Effect of ASEAN's Digital Economy Growth on China's Export Trade. International Journal of Social Sciences and Public Administration, 5(1), 71–76.
[14] Chen, B., Chen, H., Chen, Q., & Li, Y. (2023). The Development of China's Digital Economy and its Implications for China-ASEAN Cooperation. East Asian Policy, 15(03), 49–81.
[15] Tian, M. (2023). Study on the Development Path of Guangdong Greater Bay Area and ASEAN Cross-Border E-Commerce Under the RCEP Framework. Economics & Management Information, 35(3), 1–6.
[16] Shi, J., & Li, F. (2022). Changes and Prospects of China-ASEAN Bilateral Economic and Trade Cooperation under the COVID-19 Epidemic. Asia Social Science Academy, 9(1), 33–53.
[17] Zhang, L., & Zhang, J. (2023). Research on Current Situation, Problems and Countermeasures of Cross-border E-commerce between China and ASEAN under the RCEP Background. E3S Web of Conferences, 409(1), 04-016.
[18] Primawanti, H., Subagyo, A., & Dermawan, W. (2022). ASEAN 4.0. ERA: DEVELOPMENT IN DIGITAL ECONOMY AND TRADE SECTOR. Jurnal Dinamika Global, 7(02), 329–345.
[19] Jones, C. A. M. (2021). Critical Success Factors for Data Governance of Cross-border e-Trade Data Among ASEAN Member States. Journal of Asian Economic Integration, 3(1), 38–60.
[20] Фомичев, А. Н. (2023). Problems and prospects of digitalization of cross-border trade. Scientific Journal ECONOMIC SYSTEMS, 1(219), 43–48.
[21] Kitsios, E., Jalles, J. T., & Verdier, G. (2022). Tax evasion from cross-border fraud: does digitalization make a difference? Applied Economics Letters, 30(10), 1400–1406.
[22] Sun, L. (2021). Measurement Analysis of Trade Facilitation in China-asean Free Trade Area. E3S Web of Conferences, 251(2), 01-023.
[23] Wang, S. (2021). Intelligent evaluation of trade efficiency of agricultural products between China and ASEAN: An stochastic frontier approach with noise reduction. Journal of Intelligent & Fuzzy Systems, 1–10.
[24] Gomboin, Z. (2024). Dialogue partnership between russia and asean in digitalization: status and prospects. International Affairs, 70(004), 76-84.
[25] Bestari, M. F. O. (2025). Globalization and digitalization in the dynamics of economic welfare in asean and brics countries. IBLAM Law Review, 5(3), 66-75.