

Taxation in e-Commerce Industry

| Day & Date | List of Topics (6 slots of 50 minutes i.e. total 300 learning minutes per day) |
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| 10.11.2025 (Monday) | <ol style="list-style-type: none"> 1. Opening ceremony (50-minutes) 2. Understanding the e-Commerce Industry: Domestic & Cross-Border Trends (50-minutes) 3. Key Players and Business Models in e-Commerce & Platform Economy (50 minutes) 4. Current & Emerging Landscape of e-Commerce Industry around the World (50 minutes) 5. Taxation of Digital Economy: History and Global Initiatives (50 minutes) 6. Taxation of Digital Economy: The Indian Experience (50 minutes) |
| 11.11.2025 (Tuesday) | <ol style="list-style-type: none"> 1. International Taxation: An Overview (100-minutes) 2. Concept of Permanent Establishment and its Relevant Implications (100 minutes) 3. Challenges in Taxation of Digital Economy (100 minutes) |
| 12.11.2025 (Wednesday) | <ol style="list-style-type: none"> 1. The Nexus Problem in Taxation of Digital Economy (100-minutes) 2. The two-pillar solution: Pillar One (50-minutes) 3. The two-pillar solution: Pillar Two (50-minutes) 3. Recent Developments in Field of e-Commerce Taxation (100 minutes) |
| 13.11.2025 (Thursday) | <ol style="list-style-type: none"> 1. Role of Technology in Tax Compliance and Administration: Impact of Emerging Technologies on Taxation (100 minutes) 2. Online Gaming & OTT Platforms: Overview & Tax Implications (100 minutes) 3. Virtual Digital Assets: Overview & Taxation Aspects (100 minutes) |
| 14.11.2025 (Friday) | <ol style="list-style-type: none"> 1. Introduction to GST & Building Blocks of GST in India (50 minutes) 2. GST in India: Overview of Challenges around e-Commerce (50 minutes) 3. Taxation of Digital Goods and Services under GST (50 minutes) <p>Departure for Study Tour in second half</p> |
| 15 th & 16 th November, 2025 (Sat- Sun) | Study Tour |
| 17.11.2025 (Monday) | <ol style="list-style-type: none"> 1. Unique Trade Facilitation Needs of the e-Commerce Industry – A Customs' Perspective (200 minutes) 2. Input Tax Credit Mechanism: Introduction & Global Perspectives (100 minutes) |
| 18.11.2025 (Tuesday) | <ol style="list-style-type: none"> 1 Place of Supply Rules for Digital Transactions (100 minutes) 2. Implementation of GST in e-Commerce: Handling the challenge of <i>Informality</i> (50 minutes) 3. Implementation of GST in e-Commerce: Handling the challenge of <i>Compliance in Transactions of Digital Goods</i> (50 minutes) 4. Implementation of GST in e-Commerce: Handling the challenge of <i>Compliance in Transactions of Digital Services</i> (50 minutes) 5. Implementation of GST in e-Commerce: Handling the challenge of <i>Ensuring Tax Justice</i> (50 minutes) |
| 19.11.2025 (Wednesday) | <ol style="list-style-type: none"> 1. Implementation of GST in e-Commerce: Handling the opportunities & challenges posed by <i>Automation & Technology Integration</i> (150 minutes) <p>Local sightseeing during second half</p> |
| 20.11.2025 (Thursday) | <ol style="list-style-type: none"> 1. Data Analytics for Tax Purposes (100 minutes) 2. Group Activity: Country-wise Perspectives on Taxation in e-Commerce (200 minutes) |
| 21.11.2025 (Friday) | <ol style="list-style-type: none"> 1. Audits and Assessments in the e-Commerce Industry: An Overview (50 minutes) 2. Audits and Assessments in the e-Commerce Industry: Real Examples & Experience Sharing (50 minutes) 3. Case Studies on Audits/Assessments in e-Commerce Industry (50 minutes) 4. Panel Discussion: Future Trends and Developments in e-Commerce Taxation (100 minutes) 5. Closing Ceremony (50-minutes) |