

Training Programme on "Taxation on E-Commerce Industry"

8th to 19th February, 2027

Day	Sessions (Each 50 minutes)
08.02.2027 (Monday)	1. Opening Ceremony (50 minutes) 2. Overview of the Industry: Features of Domestic & Cross-Border e-Commerce (50 minutes) 3. Key players & Business Model of e-Commerce Industry (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)
09.02.2027 (Tuesday)	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)
10.02.2027 (Wednesday)	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) 4. Recent Developments in Field of e-Commerce Taxation (100 minutes)
11.02.2027 (Thursday)	1. Role of Technology in Tax Compliance and Administration (100 minutes) 2. Virtual Digital Assets: Overview & Taxation Aspects (100 minutes) 3. Emergence of OTT Platforms: An Overview & its Tax Implications (100 minutes)
12.02.2027 (Friday)	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)
13 th & 14 th (Sat-Sun)	Study Tour
15.02.2027 (Monday)	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)
16.02.2027 (Tuesday)	1. Place of Supply Rules for Digital Transactions (100 minutes) 2. Implementation of GST in e-Commerce: Handling the challenge of Informality (50 minutes) 3. Implementation of GST in e-Commerce: Handling the challenge of Compliance in Transactions of (Digital Goods) (50 minutes) 4. Implementation of GST in e-Commerce: Handling the challenge of Compliance in Transactions of (Digital Services) (50 minutes) 5. Implementation of GST in e-Commerce: Handling the challenge of Ensuring Tax Justice (50 minutes)
17.02.2027 (Wednesday)	1. Implementation of GST in e-Commerce: Handling the opportunities & challenges posed by Automation & Technology Integration (150 minutes) 2. Painting Workshop- Introduction to Indian Art & Culture (50 minutes)
18.02.2027 (Thursday)	1. Data Analytics for Tax Purposes (100 minutes) 2. Audits and Assessments in the e-Commerce Industry: An Overview (50 minutes) 4. Audits and Assessments in the e-Commerce Industry: Real Examples & Experience Sharing (50 minutes) 5. Case Studies on Audits/Assessments in e-Commerce Industry (100 minutes)
19.02.2027 (Friday)	1. Group Activity: Country-wise Perspectives on Taxation in e-Commerce (200 minutes) 2. Panel Discussion on Future Trends and Developments in e-Commerce Taxation (100 minutes) 6. Closing Ceremony (50 minutes)