Digital Economy & E-Commerce Taxation Training Course

Professional Development Training Course Outline

Category	Taxation and Revenue	**Duration**	5 Days
Base Fee	$1,500 USD	**Delivery Mode**	Online / On-site Hybrid

Course Introduction

The rapid expansion of the digital economy and e-commerce has transformed how businesses operate, trade, and create value across borders. Digital Economy & E-Commerce Taxation – Training Course provides an in-depth understanding of the taxation challenges and opportunities arising from digital transactions, online marketplaces, and cross-border digital services.

Participants will explore the evolving global tax frameworks that address the taxation of the digital economy, including OECD guidelines, digital service taxes (DSTs), and VAT/GST rules for e-commerce platforms. The training emphasizes compliance, reporting, and strategic tax planning for digital businesses. Moreover, learners will examine practical applications of technology-driven taxation, emerging international reforms under BEPS 2.0, and how governments adapt to new business models such as fintech, cloud services, and digital content streaming. By the end, participants will be equipped to navigate the complex digital tax landscape with confidence and strategic insight.

Programme Curriculum

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Course Objectives

By the end of this course, participants will be able to:

1. Understand the fundamentals of taxation in the digital economy.
2. Identify the key challenges of taxing digital and online transactions.
3. Interpret global tax initiatives such as BEPS and OECD Pillar One & Two frameworks.
4. Apply VAT/GST principles to cross-border digital services and e-commerce.
5. Assess the impact of digital services taxes (DSTs) on multinational enterprises.
6. Manage compliance and reporting obligations for online platforms.
7. Understand the taxation of digital goods, services, and intellectual property.
8. Address issues of tax nexus and permanent establishment in the digital space.
9. Implement e-invoicing and digital record-keeping systems.
10. Mitigate risks of double taxation and non-taxation in cross-border e-commerce.
11. Explore emerging technologies for tax administration (AI, blockchain, data analytics).
12. Evaluate tax policy reforms promoting fairness and efficiency in digital markets.
13. Develop digital tax strategies aligned with global compliance standards.

Target Audience

- Tax Consultants and Advisors
- Finance and Accounting Professionals
- E-Commerce Entrepreneurs and Platform Owners
- Legal and Compliance Officers
- Government Tax Administrators and Policy Makers
- Auditors and Revenue Officers
- Digital Service Providers and Start-up Founders
- International Business Executives and Economists

Course Duration: 5 days

Course Modules

Module 1: Overview of the Digital Economy and Tax Frameworks

- Defining the digital economy and e-commerce ecosystem
- Key characteristics and revenue models of digital businesses
- Global tax challenges in the digital era
- OECD and G20 initiatives on digital taxation
- Impact of digital transformation on traditional tax systems
- **Case Study:** Global trends in digital tax reforms

Module 2: Tax Nexus and Permanent Establishment in the Digital Context

- Evolution of the tax nexus concept
- Digital presence vs. physical presence tests

- Virtual PE and significant economic presence rules
- Jurisdictional challenges in cross-border taxation
- Risk of base erosion and profit shifting (BEPS)
- **Case Study:** Taxation of a multinational online marketplace

Module 3: VAT/GST and Indirect Taxation of Digital Services

- Application of VAT/GST on cross-border digital supplies
- B2B and B2C e-commerce taxation rules
- Destination-based taxation and place of supply
- Registration and compliance requirements for non-resident suppliers
- Input tax credit management for digital services
- **Case Study:** VAT compliance for digital content streaming platforms

Module 4: Digital Services Tax (DST) and Corporate Income Tax Challenges

- Introduction to Digital Services Tax (DST)
- Scope, thresholds, and affected business models
- Interaction between DST and corporate income tax
- Country-specific DST frameworks and controversies
- Economic implications for digital multinationals
- **Case Study:** DST impact on global technology firms

Module 5: Transfer Pricing and Intangible Assets in the Digital Economy

- Understanding value creation in digital transactions
- Transfer pricing issues related to intangibles and data
- Arm’s length principle in the digital age
- Allocation of profits in multi-jurisdictional operations
- OECD guidelines for digital transfer pricing
- **Case Study:** Transfer pricing policy for a software company

Module 6: Compliance, Reporting, and E-Invoicing Systems

- Digital reporting requirements and data transparency
- E-invoicing frameworks and real-time reporting models
- Use of APIs and automation in tax compliance
- Digital record-keeping and data protection standards
- Taxpayer responsibilities in online platforms
- **Case Study:** Implementation of e-invoicing for an e-commerce business

Module 7: Emerging Technologies in Tax Administration

- Role of AI, blockchain, and big data in tax monitoring
- Digital identity and verification systems for taxpayers
- Predictive analytics for tax enforcement
- Cybersecurity considerations in tax technology
- Enhancing compliance efficiency through automation
- **Case Study:** Blockchain adoption in tax reporting systems

Module 8: Future of Digital Economy Taxation and Policy Reforms

- Global consensus on BEPS 2.0 and Pillar One & Two
- Regional harmonization and cooperative frameworks
- Fairness and neutrality in digital taxation policies
- Sustainable taxation for the digital era
- Strategic tax planning for digital enterprises
- **Case Study:** Policy design for fair taxation in digital markets

Training Methodology

- Interactive expert-led lectures and presentations
- Real-world case studies and group analysis
- Practical demonstrations of digital tax compliance systems
- Workshops on e-invoicing and reporting tools
- Policy simulation exercises and scenario discussions
- Continuous assessment and guided reflections

Register as a group from 3 participants for a Discount

Send us an email: info@fineskilltrainingcenter.org or call *+254769199797*

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

a. The participant must be conversant with English.

b. Upon completion of training the participant will be issued with an Authorized Training Certificate

c. Course duration is flexible and the contents can be modified to fit any number of days.

d. The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.

e. One-year post-training support Consultation and Coaching provided after the course.

f. Payment should be done at least a week before commence of the training, to Fineskill Training Center account, as indicated in the invoice so as to enable us prepare better for you.

Upcoming Scheduled Sessions

Start Date	End Date	Location	Price
23 Nov 2026	27 Nov 2026	Online	$1,000

Start Date	End Date	Location	Price
23 Nov 2026	27 Nov 2026	Physical	$1,500
23 Nov 2026	27 Nov 2026	Physical	$3,000
23 Nov 2026	27 Nov 2026	Physical	$3,000
23 Nov 2026	27 Nov 2026	Physical	$6,000
23 Nov 2026	27 Nov 2026	Physical	$4,500
23 Nov 2026	27 Nov 2026	Physical	$6,000
23 Nov 2026	27 Nov 2026	Physical	$6,000

Ready to enroll or request a customized program? Book online or contact us:

Register Online Now

Email: info@fineskilltrainingcenter.com | Website: www.fineskilltrainingcenter.com