CONCEPT

E-Commerce Taxation: Digital Services VAT, Marketplace Liability and Low-Value Imports

18 – 22 July 2027
Riyadh - KAFD district five-star



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Introduction:

E-commerce taxation changes every time an online store ships a parcel abroad, sells an app subscription to a foreign consumer or joins a marketplace that collects tax on its behalf. Sellers and platforms that misread where a digital sale is taxed, who owes the VAT/GST or when a customs de minimis relief applies face unpaid tax, blocked parcels and double collection. This Core Concept course shows tax, finance and e-commerce staff how destination-based consumption tax, platform deemed-supplier rules, digital services taxes and nexus tests apply to online business models. Participants build a Cross-Border Online Seller Tax Map.

Course Objectives:

- Classify online revenue streams by business model and determine whether each is a supply of goods, a digital service or an intermediary service for tax purposes
- Apply destination-based VAT/GST rules for digital services, separating B2B reverse charge flows from B2C sales under simplified non-resident registration
- Determine when a marketplace or app store becomes the deemed supplier of third-party sales and allocate collection duties between platform and seller
- Assess low-value imported parcels for import VAT, customs de minimis relief and duty, and choose between seller, platform and carrier collection models
- Evaluate digital nexus, permanent establishment exposure, digital services tax thresholds and withholding on cross-border digital payments for an online business
- Produce a Cross-Border Online Seller Tax Map showing registrations, collection points, invoicing data and residual exposures by market

Target Audience:

- Tax managers who own indirect tax positions for online stores, subscription services and marketplaces
- Finance managers who account for cross-border online revenue, platform fees and tax collected at checkout
- E-commerce and marketplace operations managers who configure checkout tax logic, seller onboarding and shipping terms
- Trade and customs managers who handle low-value parcel imports and duty on direct-to-consumer shipments
- Payments and treasury managers who route payouts to foreign sellers, developers and content creators

Course Outline:

Day 1: Digital Commerce Business Models and Their Tax Footprint

- Digital Economy Business Model Map: Online Retail, Marketplaces, Subscriptions, Advertising and App Stores
- Goods, Electronically Supplied Services and Intermediation: Supply Characterisation Decision Tree
- Destination Principle Versus Origin Principle for Cross-Border Consumption Tax
- BEPS Action 1 Tax Challenges of the Digitalised Economy: Key Findings for Online Sellers
- Online Revenue Stream Inventory and Customer-Location Evidence Checklist

Day 2: OECD VAT/GST Guidelines for Digital Services and Platform Collection

- OECD International VAT/GST Guidelines: Place of Taxation for Cross-Border Digital Services
- B2B Reverse Charge Mechanism and Customer Status Verification Tests
- B2C Simplified Registration and Collection Regimes for Non-Resident Digital Suppliers
- Platform Full Liability Regime: Deemed Supplier Triggers Under the OECD Digital Platforms Report
- Platform Data Sharing, Seller Reporting Duties and Joint Liability Models

Day 3: Online Seller Operations: Registration, Invoicing and Low-Value Imports

- Market Entry Registration Matrix: Thresholds, Simplified Schemes and Fiscal Representatives
- Checkout Tax Engine Logic: Customer Location Proxies, IP Geolocation and Payment Data
- Invoicing and Record-Keeping for Online Sellers: Electronic Invoice Fields and Retention Files
- Low-Value Imported Goods: Customs De Minimis Relief, Import VAT and Duty Collection Points
- Direct-to-Consumer Shipping Terms: Delivered Duty Paid Versus Duty Unpaid Parcel Flows

Day 4: Direct Tax Exposure for Digital Businesses: Nexus, Digital Services Taxes and Withholding

- Digital Nexus and Permanent Establishment Risk: Servers, Warehouses and Local Agents
- Digital Services Tax Design: In-Scope Revenue, Global and Local Thresholds and User-Location Attribution
- OECD Two-Pillar Solution as the Multilateral Response to Unilateral Digital Levies
- Withholding on Cross-Border Digital Payments: Software Licences, Cloud Fees and Creator Payouts
- Double Collection, Marketplace Refund Handling and Tax Error Correction Scenarios

Day 5: Case Study: Cross-Border Online Seller Tax Map

- Case Seller Profile Review: Product Catalogue, Sales Channels and Customer Markets
- Market-by-Market Consumption Tax Collection Point Analysis for Goods and Digital Services
- Parcel Import and Platform Sales Scenario Testing for Tax Leakage
- Cross-Border Online Seller Tax Map Assembly: Registrations, Invoicing Data and Exposures
- Tax Map Defence Before a Peer Panel and Remediation Priority List

Skills You Will Gain:

- Digital Supply Characterisation
- Place of Taxation Analysis
- Deemed Supplier Assessment
- Non-Resident Registration Planning
- Low-Value Import Tax Handling
- Digital Nexus Evaluation
- Digital Payment Withholding Review
- Online Sales Tax Mapping

Why Attend This Course:

- Return with a Cross-Border Online Seller Tax Map that shows where each sale is taxed and who collects the tax
- Configure checkout and marketplace tax settings with evidence of customer location and customer status
- Spot parcel, platform and payout flows that create double collection or missed tax before they reach a tax audit
- Compare approaches with peers from online retail, digital media, software, logistics and payments businesses

Conclusion:

Cross-border online sales are taxed correctly only when business model, customer location, collection party and shipping route are analysed together. The course moves from digital business models and supply characterisation, through the OECD VAT/GST approach to digital services and platform liability, to registration, invoicing and low-value import handling, and then to nexus, digital services taxes and withholding on digital payments. The final day applies these tests to a case online seller and produces a Cross-Border Online Seller Tax Map ready for review by finance leadership.