Digital Economy Taxation: GAFA, Big Tech 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 rise of the digital economy has transformed global commerce, creating new challenges for taxation authorities and businesses alike. With multinational technology companies such as Google, Apple, Facebook, and Amazon (GAFA) dominating digital markets, understanding digital taxation has become essential for policymakers, tax professionals, and corporate finance teams. Digital Economy Taxation: GAFA, Big Tech Training Course delves into the complex dynamics of digital economy taxation, offering practical insights into compliance, international frameworks, and policy reforms affecting Big Tech. Participants will explore key trends, regulatory challenges, and strategic tax planning approaches in the era of cross-border digital business.

Digital taxation is no longer a niche area; it is a critical component of modern fiscal policy. This course equips learners with the knowledge and tools to navigate issues such as digital services taxes (DST), profit allocation, transfer pricing for intangibles, and emerging global tax reforms. Through case studies, real-world examples, and interactive learning, participants will gain the ability to assess digital business models and their tax implications. By the end of this course, learners will understand the interplay between technology, taxation, and international economic policies and how to make informed decisions in the fast-evolving digital economy.

Programme Curriculum

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Course Objectives

1. Understand the fundamentals of digital economy taxation and its relevance to GAFA and Big Tech.
2. Explore digital business models and their tax implications.
3. Examine international tax frameworks including OECD guidelines and BEPS initiatives.
4. Understand Digital Services Taxes (DST) and global adoption trends.
5. Analyze transfer pricing issues specific to intangible assets and digital services.
6. Assess the impact of global tax reforms on multinational tech corporations.
7. Understand compliance challenges for cross-border digital transactions.
8. Evaluate strategies for effective tax planning in the digital economy.
9. Explore case studies of Big Tech taxation disputes and resolutions.
10. Understand tax data analytics and digital audit techniques.
11. Learn about emerging trends in digital taxation and policy reforms.
12. Develop skills for advising organizations on digital economy tax strategies.
13. Build practical knowledge of regulatory risk management and enforcement trends.

Organizational Benefits

1. Enhanced understanding of digital taxation trends affecting Big Tech.
2. Improved compliance with international tax regulations.
3. Better strategic tax planning and risk mitigation.
4. Ability to advise on cross-border digital business taxation.
5. Increased efficiency in managing digital tax audits.
6. Stronger alignment with OECD and global tax reforms.
7. Ability to evaluate the impact of DST on organizational profitability.
8. Improved decision-making for investments in the digital economy.
9. Enhanced capacity for organizational training on digital taxation.
10. Insights into tax dispute resolution and negotiation strategies.

Additional Bulletins

1. Global digital tax trends
2. Tax challenges in e-commerce
3. Cross-border tax compliance
4. Impact of digitalization on taxation
5. Regulatory frameworks for Big Tech
6. Digital business models and revenue streams
7. OECD/G20 digital tax proposals

8. Data analytics for tax authorities
9. Policy implications of digital taxation
10. Case studies of GAFA tax disputes

Target Audiences

1. Tax professionals and advisors
2. Corporate finance managers
3. Policy makers in taxation authorities
4. Legal and compliance officers
5. Auditors and accounting professionals
6. Economists and financial analysts
7. Consultants specializing in digital business
8. Academic researchers and students in taxation

Course Duration: 5 days

Course Modules

Module 1: Introduction to Digital Economy Taxation

- Definition and scope of digital economy taxation
- Overview of GAFA and Big Tech business models
- Key challenges in taxing digital services
- Role of taxation authorities in digital markets
- Introduction to international frameworks
- Case study: Tax treatment of Google's digital services

Module 2: Digital Services Tax (DST) Frameworks

- Concept and purpose of DST
- Country-specific DST models
- Compliance requirements for multinational companies
- DST revenue impact analysis
- Legal considerations and dispute resolution
- Case study: Facebook's DST implementation in Europe

Module 3: OECD Guidelines and BEPS in Digital Economy

- Overview of BEPS Action Plan
- OECD Pillar One and Pillar Two frameworks
- Profit allocation challenges for digital businesses
- Tax base erosion and profit shifting strategies
- Global adoption and enforcement trends
- Case study: Apple and international BEPS implications

Module 4: Transfer Pricing for Intangibles

- Definition and importance of intangibles in Big Tech
- Valuation methods for digital assets
- Documentation and compliance requirements
- Risk management in transfer pricing audits

- Interaction with global tax reforms
- Case study: Amazon’s transfer pricing strategies

Module 5: Cross-Border Tax Compliance

- Taxation of international digital transactions
- Digital permanent establishment rules
- VAT/GST considerations for e-services
- Challenges in reporting digital revenue streams
- Penalties and enforcement measures
- Case study: Netflix VAT compliance in multiple jurisdictions

Module 6: Emerging Trends in Digital Taxation

- Introduction to global tax reform initiatives
- Impact of COVID-19 on digital taxation
- Trends in digital economy monitoring
- Future outlook for DST and Big Tech taxation
- Integration of AI and analytics in tax compliance
- Case study: European Union digital tax policy

Module 7: Tax Planning Strategies for Digital Businesses

- Strategic planning for multinational digital companies
- Tax optimization techniques within legal frameworks
- Risk assessment in digital transactions
- Leveraging incentives and exemptions
- Coordination with corporate finance strategies
- Case study: Microsoft digital tax planning

Module 8: Digital Tax Audits and Dispute Resolution

- Audit processes for digital services
- Using digital data analytics in tax audits
- Dispute resolution mechanisms
- Lessons from international cases
- Risk mitigation and compliance strategies
- Case study: GAFA tax dispute resolution

Training Methodology

- Interactive lectures with real-world examples
- Case study analysis of Big Tech taxation scenarios
- Group discussions and role-playing exercises
- Practical workshops on DST calculations and transfer pricing
- Simulation exercises on cross-border compliance
- Digital tools and analytics demonstrations

Register as a group from 3 participants for a Discount

Send us an email: info@fineskilltrainingcenter.com 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
07 Sep 2026	11 Sep 2026	Physical	$1,500
14 Sep 2026	18 Sep 2026	Physical	$1,500
21 Sep 2026	25 Sep 2026	Physical	$1,500
28 Sep 2026	02 Oct 2026	Physical	$1,500
05 Oct 2026	09 Oct 2026	Physical	$1,500
12 Oct 2026	16 Oct 2026	Physical	$1,500
19 Oct 2026	23 Oct 2026	Physical	$1,500
26 Oct 2026	30 Oct 2026	Physical	$1,500

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