Digital Services Tax & Platform Business Models 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 growth of digital platforms, online marketplaces, and cross-border technology services has transformed global business models and challenged traditional taxation frameworks. As multinational digital companies expand their footprints, governments worldwide are implementing Digital Services Taxes (DST) to ensure fair taxation, address base erosion, and capture value generated in their markets. Digital Services Tax & Platform Business Models Training Course equips participants with a deep understanding of DST concepts, policy developments, tax allocation rules, and the unique characteristics of digital platform economies.

Participants will explore how digital business models operate, revenue generation patterns, nexus rules, challenges of taxing intangible value, and the global shift driven by the OECD Pillar framework. The course emphasizes practical DST compliance, risk identification, data documentation, and analysis of regulatory changes affecting tech companies, online sellers, influencers, streaming services, fintech applications, and digital advertising networks. Through case studies and scenario simulations, participants will gain hands-on insights into applying DST rules, evaluating platform structures, and strengthening cross-border tax governance.

Programme Curriculum

Digital Services Tax & Platform Business Models Training Course

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Course Objectives

1. Understand the foundations and purpose of Digital Services Taxes.
2. Analyze global trends in DST implementation across jurisdictions.
3. Examine the structure and operations of digital and platform-based business models.
4. Identify taxable digital activities, revenue attribution, and nexus requirements.
5. Understand OECD Pillar One and Pillar Two implications for digital enterprises.
6. Learn compliance requirements for reporting and documenting digital revenues.
7. Assess tax risks associated with cross-border digital transactions.
8. Explore data requirements for calculating DST liabilities.
9. Strengthen internal control systems for digital tax operations.
10. Evaluate emerging digital business innovations and evolving tax implications.
11. Interpret legal frameworks governing digital taxation.
12. Understand the impact of DST on digital service pricing and business strategy.
13. Apply DST concepts using real and simulation-based case studies.

Organizational Benefits

- Improved compliance with emerging DST regulations.
- Better understanding of digital revenue attribution and reporting.
- Strengthened tax risk management for digital transactions.
- Enhanced decision-making on digital business model structuring.
- Reduced exposure to penalties and non-compliance issues.
- Increased capacity to manage cross-border digital tax obligations.
- Stronger internal digital tax governance frameworks.
- Effective adaptation to OECD global tax reforms.
- Improved communication with regulators and external auditors.
- Enhanced long-term digital tax planning and strategy.

Target Audiences

- Tax managers and digital economy specialists
- E-commerce and platform business operators
- Finance and accounting professionals
- Technology company executives
- Policy makers and revenue authority officers
- Compliance, audit, and risk officers
- Transfer pricing professionals
- Legal and regulatory advisors

Course Duration: 5 days

Course Modules

Module 1: Foundations of Digital Services Tax

- Overview, emergence, and purpose of DST
- Key principles and rationale for taxing digital services
- Comparison of DST with traditional corporate taxation
- Role of data, users, and digital interactions in value creation
- Global policy debates influencing DST development
- Case Study: Introduction of DST in a European jurisdiction

Module 2: Understanding Digital & Platform Business Models

- Multi-sided platforms and digital intermediation
- Online advertising, streaming, and gig-economy platforms
- Marketplace facilitation models and commission structures
- Digital revenue generation and monetization strategies
- Identifying DST-relevant activities within platforms
- Case Study: Business model evaluation of a global marketplace

Module 3: Global DST Frameworks and Jurisdictional Rules

- Review of DST rules across different countries
- Taxable services, thresholds, and reporting requirements
- Legal conflicts between national DST laws and international tax rules
- Impact on multinational enterprises operating digitally
- Challenges in cross-border enforcement and compliance
- Case Study: Multi-jurisdiction DST exposure for a digital advertiser

Module 4: OECD Pillar One & Pillar Two Implications

- Overview of Amount A and reallocation of taxing rights
- Nexus rules under the new global framework
- Interaction between DSTs and global minimum tax requirements
- Treatment of large multinational digital platforms
- Transition from DST to OECD implementation frameworks
- Case Study: Pillar One impact assessment for a tech multinational

Module 5: Data, Documentation & Revenue Attribution

- Data requirements for DST calculation and verification
- Customer location rules and user-based allocation
- Documentation, recording, and reporting standards
- Attribution of value in multi-sided platforms
- Preventing revenue misclassification and compliance gaps
- Case Study: Revenue attribution audit for a streaming platform

Module 6: Tax Risk Management for Digital Businesses

- Identifying risks in cross-border digital activities

- Monitoring regulatory changes and tax authority requirements
- Internal control frameworks for digital tax governance
- Managing disputes and negotiation with tax authorities
- Integrating DST into enterprise risk management
- Case Study: Compliance failures and penalties in a digital app company

Module 7: Legal, Regulatory & Enforcement Considerations

- National legal frameworks governing digital taxation
- Interaction with trade rules and international agreements
- Dispute settlement mechanisms and enforcement approaches
- Anti-avoidance measures related to digital revenue
- Protecting digital tax data and ensuring confidentiality
- Case Study: Legal challenge against DST by a global tech enterprise

Module 8: Future of Digital Taxation & Strategic Planning

- Evolving digital business landscapes and tax implications
- Shifts in consumer behavior, innovation, and revenue streams
- Global movement toward unified digital taxation frameworks
- Scenario planning for digital companies and platform operators
- Long-term compliance and operational readiness strategies
- Case Study: Strategic DST compliance roadmap for a multinational platform

Training Methodology

- Expert-led presentations and DST concept explanations
- Group discussions and knowledge-sharing sessions
- Practical exercises using digital revenue scenarios
- Case study evaluations and simulation models
- Demonstrations of digital tax documentation tools

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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