

Recent international tax developments for global universities

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Panelists



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Audience questions!

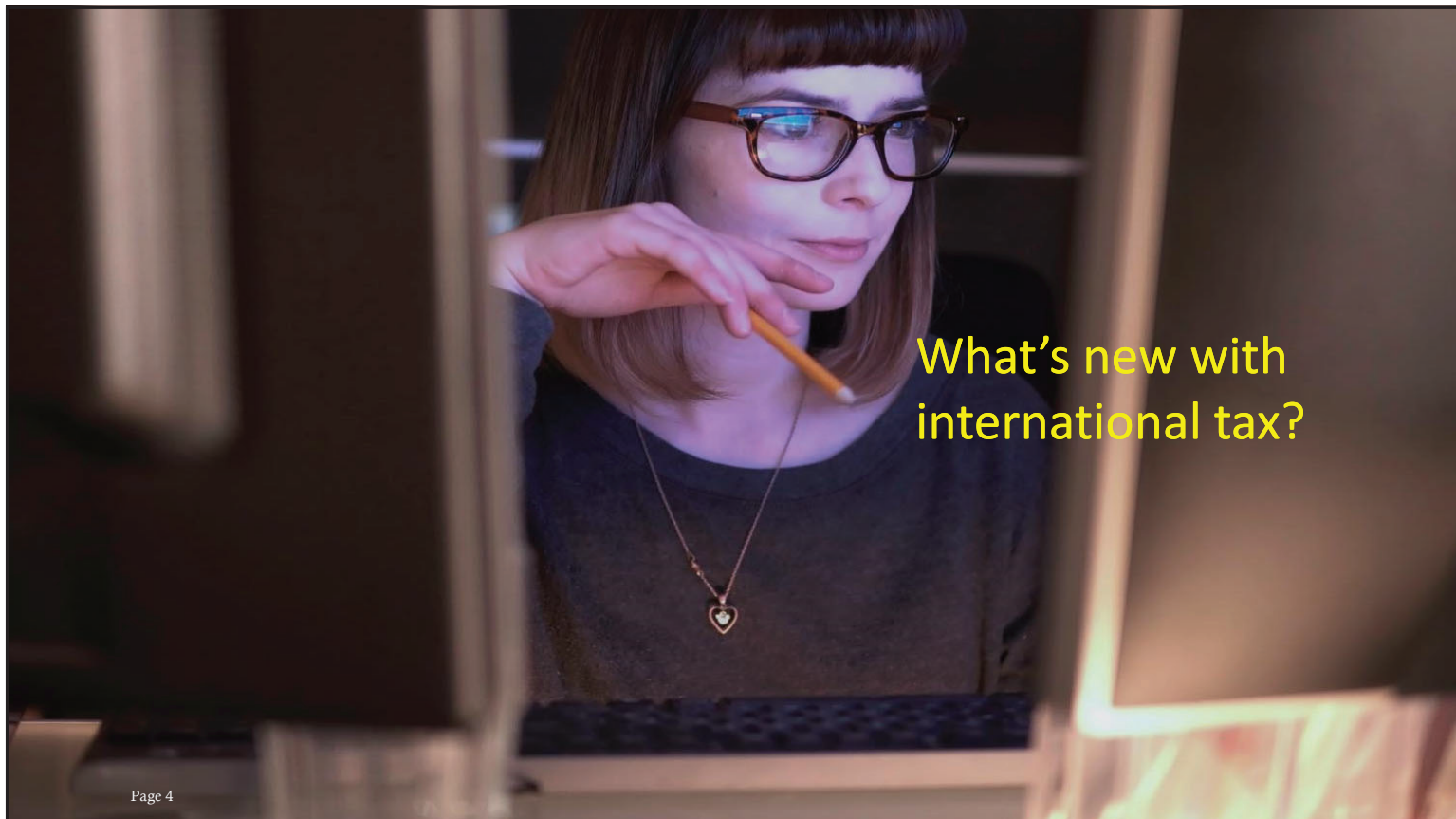


Which of the following applies to your institution? (Raise your hand for all that apply)

- A. My institution provides online education to students in foreign locations
- B. My institution partners with online education companies in foreign locations to provide education services
- C. Our faculty travel abroad in support of online programs
- D. My institution provides tailored online courses for companies in foreign countries
- E. My institution actively tracks where online students are located by country
- F. Ok..... I now realize I know nothing about what my institution is doing online

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What's new with international tax?

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New considerations with international tax

- ✓ VAT/GST reporting
- ✓ Other indirect taxes (e.g., India Equalization Levy)
- ✓ Enforcement actions
- ✓ Pillar 2/OECD initiatives
- ✓ Expansion of remote working workforce



What's not new but still bears careful consideration

- Permanent establishment created by physical presence



Look for this for recent considerations

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Evolving tax reporting that may impact online programs

(and other types of e-commerce)

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Title search: Evolving International Reporting Requirements in Higher Education

Also available as part of the eCourse

[2023 Higher Education Tax eConference](#)

First appeared as part of the conference materials for the

11th Annual Higher Education Taxation Institute session

"Evolving International Reporting Requirements in Higher Education"