Recent international tax developments for global universities

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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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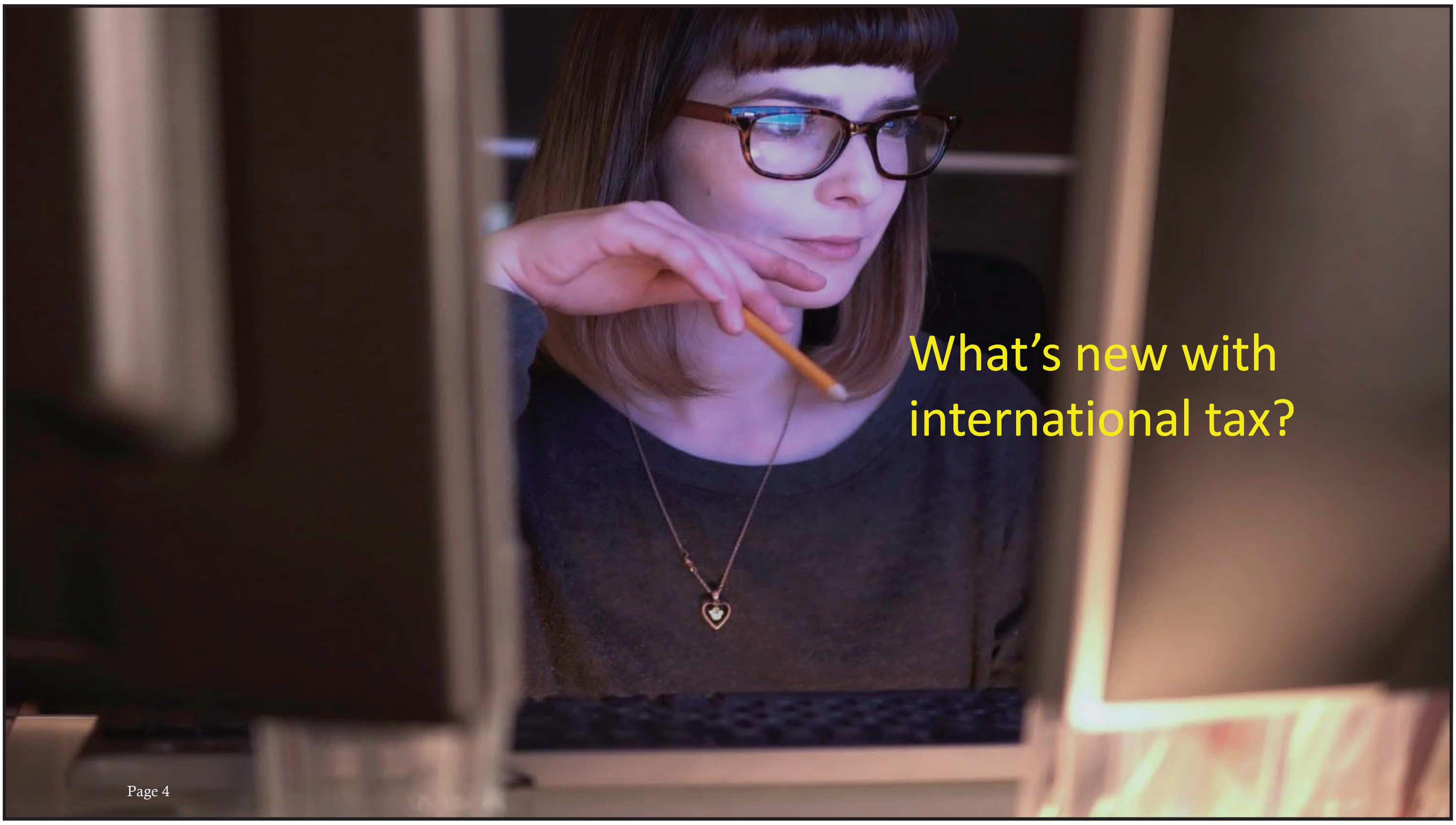

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New considerations with international tax

- ✓ 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

Evolving tax reporting that may impact online programs

(and other types of e-commerce)

Title search: Evolving International Reporting Requirements in Higher Education

Also available as part of the eCourse
2023 Higher Education Tax eConference

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"Evolving International Reporting Requirements in Higher Education"