

Technology & Tax Series

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TECHNOLOGY & TAX SERIES – ISSUE VI: ONLINE EDUCATION ONLINE EDUCATION

With growing penetration of the internet around the world, online education was already making significant inroads. The global online education market is projected to witness a CAGR of 9.23% between 2020 and 2025, resulting in a total market size of USD 319.167 billion in 2025, increasing from US\$187.877 billion in 2019. Needless to say, online education is here to stay!

With the recent pandemic resulting in suspension of international travel, visa delays and lockdowns, students and universities are increasingly opting for e-learning options. Educational institutions around the globe have begun to adapt to this new reality, and have forayed into the online education space, offering online courses to students around the world, including in India.

The flexibility and acceptance by students in respect of online learning have allowed foreign educational institutions to adopting cloud-based solutions and bring up innovative ideas to teach remotely. This has also resulted in generation of an increased volume of educational content coming online which will go a long way in brining education at the doorstep of every student.

In this context and in continuation of our 'Technology & Tax Series', we are pleased to announce the sixth issue of this series: 'Online Education'. In this series of Technology and Tax, we discuss some of the most common business models adopted by Foreign Educational Institutions to attract Indian students, and analyse the tax implications of each. We also highlight potential tax issues that could arise in light of the ever evolving international discourse on the taxation of the digital economy.

Given the rapid changes that are taking place in this industry, we are certain that this report would be of interest to you. Please note that this report is only for private circulation and is available only on a request basis. Please send an email on [digitaltaxseries\(at\)nishithdesai.com](mailto:digitaltaxseries(at)nishithdesai.com) to request for a copy of the case study.

- Tax Team

You can direct your queries or comments to the authors

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