JUPITER PRIME

Consulting • Training • Advisory

جوبيتر برايم للاستشارات والتدريب

COURSE BROCHURE

# Cross-Border E-Commerce Indirect Tax and Marketplace Rules Training Course

17 – 21 May 2027
Dar es Salaam

# Cross-Border E-Commerce Indirect Tax and Marketplace Rules Training Course

**Ref:** 2823_108301 **Date:** 17 – 21 May 2027 **Location:** Dar es Salaam **Fees:** 5300 GBP

Cross-Border E-Commerce Indirect Tax and Marketplace Rules is a 1-week training course for tax managers, e-commerce finance leads and marketplace operators, producing a Cross-Border Sales Tax Map. Online sellers now reach buyers in many tax jurisdictions at once, while platforms are increasingly made responsible for collecting the tax their sellers once handled. Jupiter Prime Training delivers this course on cross-border e-commerce indirect tax and marketplace rules.

## Why Cross-Border E-Commerce Indirect Tax and Marketplace Rules Matter Now

Three forces shape this subject. Tax authorities have shifted collection onto online marketplaces, which must now decide when they are treated as the supplier. Low-value parcels that once entered duty-free are being brought into the tax net, changing landed cost and checkout pricing. Sellers with warehouses, staff or servers abroad face questions about taxable presence. A business that maps these duties prices correctly and avoids back-assessments; one that does not discovers liabilities during an audit. The course rests on destination-based indirect tax principles and the general rules on taxable presence and related-party pricing.

## Who Gains Most from Cross-Border E-Commerce Indirect Tax and Marketplace Rules

- Tax staff responsible for indirect tax registrations and returns across jurisdictions
- E-commerce finance leads who set checkout prices and reconcile platform payouts
- Marketplace operators who decide which sales the platform collects tax on
- Logistics and customs coordinators who manage low-value imports and declarations

Tax and commercial staff from the same online business gain most together, since pricing and filing decisions share one set of sales flows.

## Cross-Border E-Commerce Indirect Tax and Marketplace Rules Capabilities

Participants trace each sale from order to delivery and name who owes which tax, where.

- Apply place-of-supply rules to goods, digital services and mixed baskets — the tax manager
- Assess when a marketplace is treated as the deemed supplier — the platform operator
- Calculate landed cost including duty and import tax on low-value parcels — the pricing lead
- Test fulfilment, staff and server footprints for taxable presence risk — the finance director
- Weigh related-party pricing between platform and local service entities — group tax and audit
- Communicate a ranked list of registration and collection gaps — the board and external advisers

## Key Cross-Border E-Commerce Indirect Tax and Marketplace Rules Terms

- Place of supply — the rule deciding which jurisdiction may tax a sale, usually where the buyer consumes it.
- Deemed supplier — a marketplace treated by law as the seller for tax purposes on sales it facilitates.
- Low-value consignment — an imported parcel below a set value, often subject to simplified duty and tax collection.
- Permanent establishment — a fixed place or dependent agent abroad that gives a business taxable presence there.
- Landed cost — the total cost of a delivered item including price, shipping, duty and import taxes.
- Transfer pricing — the setting of prices for transactions between related entities of the same group.

## Cross-Border E-Commerce Indirect Tax and Marketplace Rules Day by Day

### Day 1: How Online Sales Cross Tax Borders

- Sales Flow Diagram from Order to Delivery — Points Where Tax Arises
- Business-to-Business Versus Consumer Sales Split — Who Accounts for Tax
- Goods, Digital Services and Bundles Classification — Applicable Rate Logic
- Registration Threshold Tracking by Jurisdiction — When to Register
- Platform Payout and Fee Reconciliation — Gross Versus Net Reporting

### Day 2: Place of Supply and Buyer Location

- Destination Principle Tests — Taxing Where Consumption Happens
- Customer Location Evidence Rules — Address, Payment and Device Data
- Distance Sales of Goods Mapping — Seller Versus Buyer Jurisdiction
- Electronically Supplied Services Rules — Streaming, Apps and Subscriptions
- Returns, Refunds and Credit Notes — Correcting Reported Tax

### Day 3: Marketplace Collection and Low-Value Imports

- Deemed Supplier Assessment Checklist — Platform Responsibility for Seller Sales
- Seller Onboarding Tax Data Capture — Verifying Registration Numbers
- Low-Value Consignment Collection Models — Checkout Versus Border Collection
- Customs Declaration and Duty Calculation — Landed Cost Accuracy
- Marketplace Record-Keeping Duties — Data Authorities Can Request

### Day 4: Taxable Presence and Platform Pricing

- Fulfilment Warehouse and Stock Location Review — Presence Risk from Inventory
- Local Staff and Agent Activity Tests — Dependent Agent Exposure
- Server and Digital Presence Questions — Emerging Taxing Rights
- Related-Party Service Fee Benchmarking — Platform Entity Margins
- Exposure Quantification and Voluntary Disclosure Options — Remediation Choices

## Day 5: Practising the Cross-Border Sales Tax Map

- Sales Flow Inventory for a Case Fashion Retailer — Scope of the Map
- Place-of-Supply Grid for a Case Software Seller — Jurisdiction Coverage
- Marketplace and Import Collection Overlay — Who Collects Each Tax
- Presence and Pricing Risk Register — Prioritised Remediation
- Cross-Border Sales Tax Map — Sign-Off by Tax and Commercial Leads

## Applying Cross-Border E-Commerce Indirect Tax and Marketplace Rules After the Course

- Draw the business's sales flow diagram and mark each point where registration or collection is required.
- Review the top five destination markets against registration thresholds and marketplace collection rules.

## Cross-Border E-Commerce Indirect Tax and Marketplace Rules Questions FAQ

### What are cross-border e-commerce indirect tax and marketplace rules, and why do they matter now?

They decide which jurisdiction taxes an online sale and who must collect that tax. They matter now because platforms carry more collection duty and low-value imports are being taxed.

### Which roles gain most from cross-border e-commerce indirect tax and marketplace rules?

Tax managers, e-commerce finance leads and marketplace operators gain most. You link checkout pricing, platform settings and tax returns to the same sales flows.

### How does a cross-border e-commerce indirect tax and marketplace rules course differ from a transfer pricing course?

It centres on indirect tax and collection, not group profit allocation. A transfer pricing course studies methods in depth; here related-party pricing appears only where online platforms create exposure.

### What do you bring back from cross-border e-commerce indirect tax and marketplace rules?

You bring back a mapped view of your sales. It shows each flow, its place of supply, who collects tax, import treatment and ranked presence risks.

## Cross-Border E-Commerce Indirect Tax and Marketplace Rules: The Way Forward

The Cross-Border Sales Tax Map first informs which jurisdictions need registration or platform collection before the next trading season. Tax managers maintain it and commercial leads consult it before entering a market. After its first use, revisit buyer location evidence and low-value import treatment, because both change quickly as authorities adjust digital trade rules.