

# Technology & Tax Series

October 30, 2020

## 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

## DISCLAIMER

The contents of this hotline should not be construed as legal opinion. View detailed disclaimer.

This Hotline provides general information existing at the time of preparation. The Hotline is intended as a news update and Nishith Desai Associates neither assumes nor accepts any responsibility for any loss arising to any person acting or refraining from acting as a result of any material contained in this Hotline. It is recommended that professional advice be taken based on the specific facts and circumstances. This Hotline does not substitute the need to refer to the original pronouncements.

This is not a Spam mail. You have received this mail because you have either requested for it or someone must have suggested your name. Since India has no anti-spamming law, we refer to the US directive, which states that a mail cannot be considered Spam if it contains the sender's contact information, which this mail does. In case this mail doesn't concern you, please unsubscribe from mailing list.

## Research Papers

### Structuring Platform Investments in India For Foreign Investors

March 31, 2025

### India's Oil & Gas Sector— at a Glance

March 27, 2025

### Artificial Intelligence in Healthcare

March 27, 2025

## Research Articles

### 2025 Watchlist: Life Sciences Sector India

April 04, 2025

### Re-Evaluating Press Note 3 Of 2020: Should India's Land Borders Still Define Foreign Investment Boundaries?

February 04, 2025

### INDIA 2025: The Emerging Powerhouse for Private Equity and M&A Deals

January 15, 2025

## Audio

### CCI's Deal Value Test

February 22, 2025

### Securities Market Regulator's Continued Quest Against "Unfiltered" Financial Advice

December 18, 2024

### Digital Lending - Part 1 - What's New with NBFC P2Ps

November 19, 2024

## NDA Connect

Connect with us at events, conferences and seminars.

## NDA Hotline

Click here to view Hotline archives.

## Video

Vyapak Desai speaking on the danger of deepfakes | Legally Speaking with Tarun Nangia | NewsX

April 01, 2025

**Vaibhav Parikh, Partner, Nishith  
Desai Associate on Tech, M&A, and  
Ease of Doing Business**

March 19, 2025

**SIAC 2025 Rules: Key changes &  
Implications**

February 18, 2025