

Tax Hotline

August 07, 2001

COMMITTEE SUGGESTS VARIOUS WAYS TO TAX E-COMMERCE IN INDIA

The high-powered committee on e-commerce and taxation headed by Kanwarjeet Singh, submitted its report to the Central Board of Direct Taxes ("CBDT") chairman O P Srivastava asking it to look into various aspects of income, transfer-pricing, value added tax and service tax on e-commerce companies, to increase revenues. The committee has gone into various issues regarding e-commerce both in India and globally and has re-looked into all the 28 characteristics of income, including income from business, royalties and technical fees, as identified by the Organisation for Economic Co-operation and Development ("OECD"). According to a committee member, the CBDT would resolve the inconsistencies in the OECD report and come up with the final draft on the basis of which e-commerce would be taxed in India.

Source: *Economic Times* – August 7, 2001

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