

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes**

**PRESS RELEASE**

New Delhi, 21<sup>st</sup> March, 2016

**Sub: Report of the Committee on Taxation to examine the business models for e-commerce –reg-.**

A Committee on Taxation of e-commerce was constituted by the Central Board of Direct Taxes to examine the business models for e-commerce, identify the direct tax issues in relation to e-commerce transactions and suggest an approach to deal with these issues. The Committee included officers of the Central Board of Direct Taxes, representatives from the industry, the Institute of Chartered Accountants of India and tax experts. The Report of the Committee was received by the Government and taken into consideration in the preparation of Finance Bill, 2016. This Report provides the view of the Committee on issues related to taxation of e-commerce and recent international developments in this area.

The Report is available on the website of the Income Tax Department [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in).

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