



**Bombay
Chartered
Accountants'
Society**

WHO CAN BENEFIT?

Chartered Accountants, Legal & Finance Professionals,
Trade & Industry Professionals, CFOs and CEOs of MNEs

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FEATURES & HIGHLIGHTS

The Multilateral Instrument (MLI) is accepted by over 130 countries including G20 and OECD Nations. The MLI allows jurisdictions to swiftly implement measures to strengthen existing tax treaties to protect governments against tax avoidance strategies that inappropriately use tax treaties to artificially shift profits to low or no-tax location. The MLI will further enhance dispute resolution mechanisms in accordance with minimum standards agreed by signatory countries.

India had signed the MLI in 2017, wherein it had published a provisional list of notifications and reservations, and listed 93 tax treaties which it intended to be covered by the MLI.

In 2019, India deposited its instrument of ratification with the nominated authority under the MLI, with its final MLI position to implement tax treaty related measures to prevent BEPS and which has been applicable on various Indian DTAA's from April 2020.

Since the MLI is a complex instrument in itself, a need was felt to have a publication which can explain the structure, nuances and content of various Articles of MLI in the background of relevant BEPS Action Plan.

The value of this exceptional publication is enhanced with reproduction of several important documents of OECD pertaining to MLI at one place, under a special permission to BCAS.

The publication has the unique distinction of 22 authors comprising Chartered Accountants, members of the legal fraternity and high ranking Government Officers contributing their expertise and insights towards this Compendium. We are confident that this publication will go far in helping professionals to get a better and deeper understanding of the subject.

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