



Bombay Chartered Accountants' Society
ISO 9001:2015 Certified

International Taxation Committee

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Course Coordinators: CA Parag Kotak, CA Nirav Sukhadia, CA Alpna Rao and CA Maitri Ahuja

24th Course on Double Taxation Avoidance Agreements (Online Course)

24th Study Course on Double Taxation Avoidance Agreements (Comprehensive Course on International Taxation including overview of BEPS, MLI, Digital Taxation, Transfer Pricing, FEMA, Black Money Act, PMLA, Select Tax Jurisdictions and GST on Cross Border Services)

Online Course on Zoom Platform

The world of international tax has become extremely complex with most countries adopting the Multilateral Instrument and also seeking to tax the digitised economy. To face such an ever-changing international tax world, understanding the nuances of the Double Taxation Avoidance Agreements (DTAAs) becomes extremely important.

BCAS' Study Course on Double Taxation Avoidance Agreements has been the flagship program in imparting this knowledge on tax treaties for the last 23 years with the faculties sharing their practical knowledge while dealing with each Article of the tax treaties.

The 24th batch of the 'Study Course on Double Taxation Avoidance Agreements' with comprehensive study of various aspects of International Taxation spreading over multiple days would be held online from 11th December 2023 to 17th February 2024.

Days & Dates	11, 13, 15, 16, 18, 20, 22, 23 – December 2023 8, 10, 12, 13, 17, 19, 20, 22, 24, 29, 31 – January 2024 3, 5, 7, 9, 10, 12, 14, 16, 17 – February 2024 (Mondays, Wednesdays, Fridays and Saturdays) Add event to Outlook Calendar	
Timing	Mondays, Wednesdays, Fridays: 6 p.m. to 8 p.m. Saturdays: 10.00 am to 2.00 pm	
Venue	Online - Zoom	
Fees	Member	Rs. 4,237/- + GST Rs. 763/- = Total Rs. 5,000/-
	Final CA Student	Rs. 2,500/- + GST Rs. 450/- = Total Rs. 2,950/-
	Non-Member	Rs. 6,356/- + GST Rs. 1,145/- = Total Rs. 7,500/-
FOR PAYMENT	CLICK HERE	
Fees includes soft copy of the course material, UN Model Convention, India's MLI Text, GST and Rs. 50/- towards contribution to BCAS Foundation. <i>Note: Participation e-Certificate will be awarded to those who attend at least 75% of sessions during the course period.</i>		

Tentative Topics:

Sr. No.	Topic and its Scope	Articles of DTAA / Sections of ITA
1	Overview of International Taxation & DTAA's (Historical background, Important concepts & Definitions, Structure of Model DTAA's, Recent Developments in Model Conventions, Distributive Rules, Role of Treaties, Interplay with the Income-tax Act, including Territorial Extension, Entry into Force & Termination etc)	Articles 1, 2, & 3, Section 90, 30,31 and 32
2	Source vs Residence Principles, Source Rules under ITA & Model Conventions	Sections 5 and 9
3	Residence - with Case Studies (Including POEM and relevant MLI Provisions)	Section 6 and Article 4
4	Understanding and interpreting a Tax Treaty (including Synthesised Text of DTAA's post MLI) (Significance of Preamble to DTAA's, Vienna Convention on Laws of Treaties, Protocols, Most Favoured Nation Clause, Aids to interpretation, Foreign and Domestic Jurisprudence)	
5	Overview of MLI and interplay with DTAA	

6	Business Income (including Force of Attraction) & Associated Enterprise	Articles 7 and 9
7	Business Connection, Significant Economic Presence and Attribution of Income	Section 9(1)(i) & Expls 1 to 4
8	Permanent Establishment (including impact of Articles 12 to 15 of MLI)	Article 5 & Articles 12 to 15 of MLI
9	Attribution of Profit to PE - with Case Studies (including proposed Attribution of Profit Rules)	Articles 5, 7 and 9, Rule 10
10	Shipping, Inland Waterways Transport and Air Transport (including Presumptive Tax Provisions under ITA)	Article 8 and relevant provisions of ITA
11	Dividend (including Article 8 of MLI)	Article 10
12	Interest (including Sec 94B of ITA)	Articles 11
13	FTS/FIS - with Case studies (including Section 9(1)(vii) of the ITA, application of MFN Clauses)	Article 12
14	Royalties - with Case studies (Including Section 9(1)(vi) of the ITA, application of MFN Clauses)	Article 12
15	Independent & Dependent Personal Services (including Social Security Agreements), Directors' Fees	Articles 14, 15 & 16
16	Income from Immovable Property & Capital Gains (including Article 9 of MLI)	Articles 6 & 13
17	Entertainers & Sportspeople, Pensions, Government Service & Students, Members of Diplomatic Missions, (including relevant provisions of ITA)	Articles 17, 18, 19, 20 & 28
18	Other Income & Taxation of Capital	Articles 21 & 22
19	Methods for Elimination of Double Taxation including claim of FTC (including relevant articles of MLI)	Articles 23A & 23B
20	Non-Discrimination	Article 24
21	Mutual Agreement Procedure (including relevant Articles of MLI)	Article 25
22	Entitlement to Treaty Benefits (including LoB Clauses in Indian DTAAAs and relevant provisions of Article 7 of MLI re LOB, SLOB)	Article 29
23	Presumptive tax provisions of ITA applicable to Non-residents (including NRI taxation)	

24	Overview of GAAR and PPT - with Case Studies (including Substance over Form)	Sections 95 to 100, relevant rules and MLI Article 7
25	BEPS 2.0 - Pillar 1 & Pillar 2	
26	TDS from payments to Non-Residents - legal concepts	Sections 195, 195A, 206AA, 40(a)(ia), 115A etc.)
27	Overview of Transfer Pricing Regulations in India (including OECD and UN Guidelines)	
28	Indirect Tax Provisions applicable to Non-residents	
29	Selection of Jurisdiction	
30	Case studies on source rule for interest, royalty, FTS: domestic law and treaty rules	
31	Overview of FEMA and PMLA and its relevance to International Taxation	
32	Overview of Black Money Act and disclosure of foreign income and foreign assets (including foreign social security) interplay with international tax	
33	Taxation of EPC Contracts	
34	Taxation of specific structures (e.g., Partnership, triangular cases, AOP, etc.)	
35	Overview of Select Tax Jurisdictions (UK Jurisdictions)	
36	Brain Trust Session	