

‘E-Learn’ - A Virtual Learning Initiative

24th Course on Double Taxation Avoidance Agreements

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)

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

The details of the course are as follows:

| | |
|--------------------------|---|
| Event held on | 11th December 2023 to 17th February 2024 |
| Validity | 30 days from the Date of Approval |
| Venue | Online Courseplay Platform |
| Fees | BCAS Members: Rs. 2500/- (including GST) Non-Members: Rs. 3750/- (including GST) |
| Registration Link | Click here |

| Topic | Speakers |
|--|--|
| 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) | CA Hitesh Gajaria |
| Understanding and interpreting a Tax Treaty (Significance of Preamble to DTAA's, Vienna Convention on Laws of Treaties, Protocols, Most Favoured Nation Clause, Aids to interpretation, Foreign and Domestic Jurisprudence) | CA Vispi Patel |
| Overview of MLI and interplay with DTAA (including Synthesised Text of DTAA's post MLI) | CA Saurabh Shah |
| Source vs Residence Principles, Source Rules under ITA & Model Conventions | Dr. CA Mayur Nayak |
| Residence - with Case Studies (Including POEM and relevant MLI Provisions) | CA Bhaumik Goda |
| Business Connection, Significant Economic Presence and Attribution of Income | CA Hema Lohiya |
| Permanent Establishment (including impact of Articles 12 to 15 of MLI) | CA Jimit Devani |
| Attribution of Profit to PE - with Case Studies | CA Bhavesh Dedhia |
| Royalties - with Case studies (Including Section 9(1)(vi) of the ITA) | CA Ganesh Rajgopalan |
| FTS - FIS - with Case studies (including Section 9(1)(vii) of the ITA and reimbursements as distinguished from cost allocations) | CA Jagat Mehta |
| Treaty applicability in specific situations : - Shipping, Inland Waterways Transport and Air Transport (including Presumptive Tax Provisions under ITA) - Taxation of EPC Contracts | CA Natwar Thakrar |
| Interest (including 94B of ITA) | CA Abbas Jaorawala |
| Dividend (including Article 8 of MLI) | CA Rutvik Sanghvi |
| Income from Immovable Property & Capital Gains (including Article 9 of MLI and indirect transfer provisions under ITA) | CA Naman Shrimall |
| Independent & Dependent Personal Services (including Social Security Agreements), Directors' Fees | CA Mayur Desai |
| Methods for Elimination of Double Taxation including claim of FTC (including relevant articles of MLI) | CA Nilesh Kapadia |
| Entitlement to Treaty Benefits (including LoB Clauses in Indian DTAA's and relevant provisions of Article 7 of MLI re LOB, SLOB) | CA Jayesh Kariya and CA Vyomessh Pathak |
| Overview of GAAR and PPT - with Case Studies (including substance over form) | CA Himanshu Parekh and CA Monika Wadhani |

| | |
|---|--|
| Business Income (including Force of Attraction) & Associated Enterprise | CA Vishal Shah |
| TDS from payments to Non-Residents - legal concepts plus TCS on LRS | CA Namrata Dedhia |
| BEPS 2.0 - Pillar 1 & Taxation of Digital Economy in India (EL) | CA Jiger Saiya |
| Overview of FEMA and its relevance to International Taxation | CA Rajesh P Shah |
| Overview of PMLA and its relevance to International Taxation Overview of Black Money Act and disclosure of foreign income and foreign assets (including foreign social security) interplay with international tax | CA Anil Doshi |
| Overview of Transfer Pricing Regulations in India (including OECD and UN Guidelines) | CPA Nilesh Patel |
| Cross-border controversy management - Mutual Agreement Procedure (including relevant Articles of MLI), BAR, DRP | CA Mehul Shah |
| Presumptive tax provisions of ITA applicable to non-residents (including NRI taxation) | CA Mayur Shah |
| Taxation of specific structures (e.g., Partnership, triangular cases, AOP, etc.) | CA Mahesh Nayak |
| Selection of Jurisdiction | CA Siddharth Banwat |
| Non-Discrimination | CA Kartik Badiani |
| Brain Trust Session | Moderator: CA Ganesh Rajgopalan Panelists: Mr. Sanjeev Sharma, CA Yogesh Thar, CA Gautam Nayak |