



BOMBAY
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SOCIETY

25th Silver Jubilee Course on Double Taxation Avoidance Agreements (Online Course in New Format) Starting from 2nd December 2024 onwards.

We are thrilled and deeply grateful for the overwhelming response to the 25th Silver Jubilee Course on **Double Taxation Avoidance Agreement (DTAA)**! Your enthusiasm has made this milestone edition truly special. For those who were eager to join but couldn't register in time, we have great news: **registrations are still open!** Don't miss this opportunity to be part of a landmark event in international taxation education.

To ensure new participants are fully equipped, we will be sharing the **recording of the 1st session on "Overview of International Taxation & DTAAs"**, held on 2nd December 2024. This comprehensive session sets the stage for the engaging discussions ahead.

Looking forward, our **2nd session** promises to be a highlight of the course—a dynamic **Panel Discussion** featuring top experts in the field. Mark your calendars for **10th December 2024**, and get ready to delve deeper into the intricacies of international tax frameworks and agreements.

Seize this chance to enrich your knowledge and connect with a vibrant community of professionals and scholars. Register now and be part of the Silver Jubilee celebration!

25th Silver Jubilee Course on Double Taxation Avoidance Agreements (Online Course in New Format) (Comprehensive Interactive Course on International Taxation including overview of BEPS, MLI, Digital Taxation and Transfer Pricing)

[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 programme in imparting this knowledge on tax treaties for the last 24 years with the faculty sharing their practical knowledge while dealing with each Article of the tax treaties.

Based on participants' feedback and consultation with seniors in the Committee, for this 25th Silver Jubilee Course on Double Taxation Avoidance Agreements, BCAS has come up with unique concept of sharing the Recordings of the 24th DTAA Course undertaken in December 2023 followed by multiple Panel discussions to take forward the learnings by discussing the intricate and practical issues on the topics of International Taxation. Where required, the faculty will also provide updates on changes in the law and jurisprudence of the areas covered by each Panel. The course will be spread over multiple days and will be held online from 2nd December 2024 to 21st January 2025.

Participants will be provided an option to subscribe to recorded sessions of the last year's 24th DTAA Course as pre-reading for this Course. So, this will make the live sessions more interactive as participants

can share their queries or issues to the panellists beforehand for the Panel Discussion. The link of last year's recordings will be available from the date of registration.

The **Programme Schedule** for **25th Silver Jubilee Course on Double Taxation Avoidance Agreements** where the Course will have live online interactive Panel Discussion sessions in which following topics would be covered by eminent faculty and practitioners as Moderators and/ or Panelists:

Live and Interactive Sessions:

| Sr. No. | Day & Date (5 pm - 7 pm) | Topics/Coverage | Faculty |
|------------------------------|--|--|---|
| 1 | Monday, 2 nd December, 2024 | Presentation on Overview of International Taxation & DTAA's | CA Anish Thacker |
| Panel discussions on: | | | |
| 1 | Tuesday, 10 th December, 2024 | How to read a tax treaty and residence/ source principles | Moderator: CA Jagat Mehta Panelists: CA Hitesh Gajaria CA Naresh Ajwani CA Vishal Gada |
| 2 | Friday, 13 th December, 2024 | Taxation of Dividend and Interest | Moderator: CA Abbas Jaorawala Panelists: CA Hema Lohiya Dr. CA Mayur Nayak CA Rutvik Sanghvi |
| 3 | Tuesday, 17 th December, 2024 | Taxation of Royalty and Income from Services | Moderator cum panelist: CA Bhaumik Goda Panelists: CA Ganesh Rajgopalan CA Jiger Saiya |
| 4 | ** Monday, 23rd December, 2024 | Taxation of Capital Gains and Income from Immovable Property and Shipping/ Air Transport | Moderator: CA Namrata Dedhia Panelists: CA Anil Doshi CA Dhaval Trivedi CA Natwar Thakrar |
| 5 | Friday, 3 rd January, 2025 | Permanent Establishment - Constitution and its types | Moderator: CA K Prasanna Panelists: CA Ashish Karundia CA Abhitan Mehta CA Jimit Devani |
| 6 | Tuesday, 7 th January, 2025 | Attribution of Profits to Permanent Establishment and Transfer Pricing | Moderator: CA Siddharth Banwat Panelists: CA Bhavesh Dedhia CA Naman Shrimal CA Suchint Majumdar |

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| 7 | Friday, 10 th January, 2025 | Taxation of Income from salary as well as income of Entertainers, Sportspersons and Taxation of Capital | Moderator: CA Nemin Shah Panelists: CA Mayur Desai CA Mayur Shah CA Shreyas Shah |
| 8 | Tuesday, 14 th January, 2025 | Foreign Tax Credit and Non-Discrimination | Moderator: CA Kartik Badiani Panelists: CA Harshal Bhuta CA Nilesh Kapadia CA Saurabh Shah |
| 9 | Thursday, 16 th January, 2025 | Treaty Entitlement and BEPS 2.0 | Moderator: CA Ameya Kunte Panelists: Mr. Chetan Rao* CIT-TP CA Monika Wadhani, CA Radhakishan Rawal, Mr. Sanjeev Sharma (ex-IRS) |
| 10 | Tuesday, 21 st January, 2025 | TDS on overseas payments; Taxation of specific structures; and international tax controversy management | Moderator: CA Mahesh Nayak Panelists: CA Jayesh Kariya CA Sushil Lakhani CA Vishal J Shah |

***Subject to confirmation**

****Please note change in date for this session from 20th December to 23rd December.**

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|---|----------------------------|---|
| Venue | Online - Zoom | |
| Fees | Member | Without 2023 lecture Recordings: Rs. 3,000/- + GST @ 18% = Rs.3540/- With 2023 lecture Recordings: Rs. 4,000 + GST @ 18% = Rs.4720/- |
| | Non-Member | Without 2023 lecture Recordings: Rs. 5,500/- + GST @ 18%= Rs.6490/- With 2023 lecture Recordings: Rs. 6,500 + GST @ 18%= Rs.7670/- |
| FOR PAYMENT | CLICK HERE | |
| Fees include soft copy of the course material, soft copy of UN Model Convention, soft copy of 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 live panel discussion sessions during the course period.</i> | | |

(Please Note: While all attempts will be made to not change the date and timings of the sessions, there can be changes necessitated due to unforeseen circumstances. In such a case, participants will be informed in advance.)

Recorded Sessions of the Last Year's 24th 'Study Course on Double Taxation Avoidance Agreements':

| Sr. No. | Topic | Relevant Article of DTAA | Speaker |
|---------|---|--|--------------------|
| 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 | CA Hitesh Gajaria |
| 2 | 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 |
| 3 | Overview of MLI and interplay with DTAA (including Synthesised Text of DTAA's post MLI) | | CA Saurabh Shah |
| 4 | Source vs Residence Principles, Source Rules under ITA & Model Conventions | Sections 5 and 9 | Dr. CA Mayur Nayak |
| 5 | Residence - with Case Studies (Including POEM and relevant MLI Provisions) | Section 6 and Article 4 | CA Bhaumik Goda |
| 6 | Business Connection, Significant Economic Presence and Attribution of Income | Section 9(1)(i) & Expls 1 to 4 | CA Hema Lohiya |
| 7 | Permanent Establishment (including impact of Articles 12 to 15 of MLI) | Article 5 & Articles 12 to 15 of MLI | CA Jimit Devani |
| 8 | Attribution of Profit to PE - with Case Studies | Articles 5, 7 and 9, Rule 10 | CA Bhavesh Dedhia |

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| 9 | Royalties - with Case studies (Including Section 9(1)(vi) of the ITA) | Article 12 | CA Ganesh Rajgopalan |
| 10 | FTS/FIS - with Case studies (including Section 9(1)(vii) of the ITA and reimbursements as distinguished from cost allocations) | Article 12 | CA Jagat Mehta |
| 11 | Treaty applicability in specific situations: - Shipping, Inland Waterways Transport and Air Transport (including Presumptive Tax Provisions under ITA) - Taxation of EPC Contracts | Article 8 and relevant provisions of ITA | CA Natwar Thakrar |
| 12 | Interest (including 94B of ITA) | Article 11 | CA Abbas Jaorawala |
| 13 | Dividend (including Article 8 of MLI) | Article 10 | CA Rutvik Sanghvi |
| 14 | Income from Immovable Property & Capital Gains (including Article 9 of MLI and indirect transfer provisions under ITA) | Articles 6 & 13 | CA Naman Shrimal |
| 15 | Independent & Dependent Personal Services (including Social Security Agreements), Directors' Fees | Articles 14, 15 & 16 | CA Mayur Desai |
| 16 | Residuary income articles: Entertainers & Sportspersons, Pensions, Government Service & Students, Members of Diplomatic Missions, (including relevant provisions of ITA) Other Income & Taxation of Capital | Articles 17, 18, 19, 20 & 28 Articles 21 & 22 | CA Shreyas Shah |
| 17 | Methods for Elimination of Double Taxation including claim of FTC (including relevant articles of MLI) | Articles 23A & 23B | CA Nilesh Kapadia |
| 18 | Entitlement to Treaty Benefits (including LoB Clauses in Indian DTAAAs and relevant provisions of Article 7 of MLI re LOB, SLOB) | Article 29 | CA Jayesh Kariya & CA Vyomesh Pathak |

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| 19 | Overview of GAAR and PPT - with Case Studies (including substance over form) | Sections 95 to 100, relevant rules and MLI Article 7 | CA Himanshu Parekh and CA Monika Wadhani |
| 20 | Business Income (including Force of Attraction) & Associated Enterprise | Articles 7 and 9 | CA Vishal J. Shah |
| 21 | TDS from payments to Non-Residents - legal concepts plus TCS on LRS | Sections 195, 195A, 206AA, 40(a)(ia), 115A etc.) | CA Namrata Dedhia |
| 22 | BEPS 2.0 - Pillar 1 & Taxation of Digital Economy in India (EL) | | CA Jiger Saiya |
| 23 | BEPS 2.0 - Pillar 2 | | CA Radhakishan Rawal |
| 24 | Overview of FEMA and its relevance to International Taxation | | CA Rajesh P Shah |
| 25 | 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 |
| 26 | Overview of Transfer Pricing Regulations in India (including OECD and UN Guidelines) | | CA Akshay Kenkre |
| 27 | Cross-border controversy management - Mutual Agreement Procedure (including relevant Articles of MLI), BAR, DRP | Article 25 | CA Mehul Shah |
| 28 | Presumptive tax provisions of ITA applicable to non-residents (including NRI taxation) | | CA Mayur Shah |
| 29 | Taxation of specific structures (e.g., Partnership, triangular cases, AOP, etc.) | | CA Mahesh Nayak |
| 30 | Selection of Jurisdiction | | CA Siddharth Banwat |

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| 31 | Non-Discrimination | Article 24 | CA Kartik Badiani |
| 32 | Brain Trust Session | | Moderator: CA Ganesh Rajgopalan, Panelists: CA Gautam Nayak Mr. Sanjeev Sharma, CA Yogesh Thar, |

Note: Certificate of Participation to be given based on minimum attendance requirements.



International Taxation Committee
Chairman: CA Chetan Shah
Co-Chairman: CA Rutvik Sanghvi
Convenors: CA Siddharth Banwat, CA Mahesh Nayak & CA Jagat Mehta
Course Coordinators: CA Chaitanya Maheshwari, CA Nirav Sukhadia & CA Maitri Naik



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