



BOMBAY
CHARTERED
ACCOUNTANTS'
SOCIETY

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

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 Panel Discussion Sessions:

Sr. No.	Day & Date (5 pm - 7 pm)	Topics/Coverage
1	Monday, 2 nd December, 2024	Presentation on Overview of International Taxation & DTAAs
		Panel discussions on:
2	Tuesday, 10 th December, 2024	How to read a tax treaty and residence/ source principles
3	Friday, 13 th December, 2024	Taxation of Dividend and Interest
4	Tuesday, 17 th December, 2024	Taxation of Royalty and Income from Services
5	Friday, 20 th December, 2024	Taxation of Capital Gains and Income from Immovable Property and Shipping/ Air Transport
6	Friday, 3 rd January, 2025	Permanent Establishment - Constitution and its types
7	Tuesday, 7 th January, 2025	Attribution of Profits to Permanent Establishment and Transfer Pricing
8	Friday, 10 th January, 2025	Taxation of Income from salary as well as income of Entertainers, Sports persons and Taxation of Capital
9	Tuesday, 14 th January, 2025	Foreign Tax Credit and Non-Discrimination
10	Thursday, 16 th January, 2025	Treaty Entitlement and BEPS 2.0
11	Tuesday, 21 st January, 2025	TDS on overseas payments; Taxation of specific structures; and international tax controversy management

(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.)

Venue	Online - Zoom	
Fees	Member	Without Recordings: Rs. 3,000/- + GST @ 18% = Rs.3540/- With Recordings: Rs. 4,000 + GST @ 18% = Rs.4720/-
	Non-Member	Without Recordings: Rs. 5,500/- + GST @ 18%= Rs.6490/- With Recordings: Rs. 6,500 + GST @ 18%= Rs.7670/-
FOR PAYMENT		CLICK HERE
<p>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.</p> <p><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></p>		

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

Sr. No.	Topic	Relevant Article of DTAA	Speaker
1	<p>Overview of International Taxation & DTAA's</p> <p>(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)</p>	<p>Articles 1, 2, & 3, Section 90, 30,31 and 32</p>	<p>CA Hitesh Gajaria</p>
2	<p>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)</p>		<p>CA Vispi Patel</p>
3	<p>Overview of MLI and interplay with DTAA (including Synthesised Text of DTAA's post MLI)</p>		<p>CA Saurabh Shah</p>
4	<p>Source vs Residence Principles, Source Rules under ITA & Model Conventions</p>	<p>Sections 5 and 9</p>	<p>Dr. CA MayurNayak</p>
5	<p>Residence - with Case Studies (Including POEM and relevant MLI Provisions)</p>	<p>Section 6 and Article 4</p>	<p>CA BhaumikGoda</p>
6	<p>Business Connection, Significant Economic Presence and Attribution of Income</p>	<p>Section 9(1)(i) & Expls 1 to 4</p>	<p>CA HemaLohiya</p>

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
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	<p>Residuary income articles:</p> <p>Entertainers & Sportspersons, Pensions, Government Service & Students, Members of Diplomatic Missions, (including relevant provisions of ITA)</p> <p>Other Income & Taxation of Capital</p>	<p>Articles 17, 18, 19, 20 & 28</p> <p>Articles 21 & 22</p>	CA Shreyas Shah
17	<p>Methods for Elimination of Double Taxation including claim of FTC (including relevant articles of MLI)</p>	Articles 23A & 23B	CA Nilesh Kapadia
18	<p>Entitlement to Treaty Benefits (including LoB Clauses in Indian DTAA's and relevant provisions of Article 7 of MLI re LOB, SLOB)</p>	Article 29	CA Jayesh Kariya & CA Vyomesh Pathak
19	<p>Overview of GAAR and PPT - with Case Studies (including substance over form)</p>	Sections 95 to 100, relevant rules and MLI Article 7	CA Himanshu Parekh and CA Monika Wadhani
20	<p>Business Income (including Force of Attraction) & Associated Enterprise</p>	Articles 7 and 9	CA Vishal J. Shah
21	<p>TDS from payments to Non-Residents - legal concepts plus TCS on LRS</p>	Sections 195, 195A, 206AA, 40(a)(ia), 115A etc.)	CA Namrata Dedhia
22	<p>BEPS 2.0 - Pillar 1 & Taxation of Digital Economy in India (EL)</p>		CA Jiger Saiya
23	<p>BEPS 2.0 - Pillar 2</p>		CA Radhakishan Rawal
24	<p>Overview of FEMA and its relevance to International Taxation</p>		CA Rajesh P Shah

25	<p>Overview of PMLA and its relevance to International Taxation</p> <p>Overview of Black Money Act and disclosure of foreign income and foreign assets (including foreign social security) interplay with international tax</p>		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
31	Non-Discrimination	Article 24	CA Kartik Badiani
32	Brain Trust Session		<p>Moderator: CA Ganesh Rajgopalan,</p> <p>Panelists: Mr. Sanjeev Sharma, CA Yogesh Thar, CA Gautam Nayak</p>

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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