



**BOMBAY
CHARTERED
ACCOUNTANTS'
SOCIETY**

26th Course on Double Taxation Avoidance Agreements (Online Course)

26th Study Course on Double Taxation Avoidance Agreements (Comprehensive Course on International Taxation covering Fundamentals of the Income-tax Act and Article-wise study of DTAA's including overview of related laws)

Online Course on Zoom Platform

The world of international tax has become extremely complex with most countries adopting the Multilateral Instrument. 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 25 years with the faculty sharing their practical knowledge while dealing with each Article of the tax treaties.

The 26th batch of the 'Study Course on Double Taxation Avoidance Agreements' with comprehensive study of various aspects of International Taxation spread over multiple days would be held online from 15th December 2025 to 28th January 2026.

Days & Dates	15,17,22 & 24 – December 2025 5,7,9,12,13,15,19,21,22,28 – January 2026
Timing	4p.m. to 7:30 p.m. on above-mentioned dates
Venue	Online– Zoom
Fees (Early bird upto 30 November 2025)	Member - Rs. 6,500 + 18% GST = Rs.7,670/- Non-Member*- Rs. 8,500 + 18% GST = Rs.10,030/-
Fees (From 1 December 2025 onwards)	Member - Rs. 7,000 + 18% GST = Rs 8,260/- Non-Member- Rs. 9,000 18% GST =Rs 10,620/-
FOR PAYMENT	CLICK HERE
Fees includes soft copy of the course material, UN Model Convention, 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 the sessions live during the course period. Recordings of the sessions will be shared post completion of the course and would be available only till 28 February 2026.</i> *Chartered Accountants can choose to become Members of BCAS and avail the lower rate meant for members.	

Topics:

Sr. no.	Day & Date	Time slot	Topic		Speaker
1	Monday December 15,2025	4 pm to 5.30 pm	Overview of International Taxation & DTAA's	Articles 1, 2, & 3, Section 90, Article 30,31 and 32 of Vienna Convention	CA Hitesh Gajaria
2	Monday December 15,2025	6 pm to 7.30 pm	Overview of MLI and interplay with DTAA		CA Monika Wadhani
3	Wednesday December 17, 2025	4 pm to 5.30 pm	Source vs Residence Principles, Source Rules under ITA & Model Conventions (including case studies)	Sections 5 and 9	CA Shivanand Nayak
4	Wednesday December 17, 2025	6 pm to 7.30 pm	Business Connection, Significant Economic Presence and Attribution of Income	Section 9(1)(i)*& Expls 1 to 3A	CA Dhaval Trivedi
5	Monday December 22, 2025	4 pm to 5.30 pm	Concept of Residence	Section 6 and Article 4	CA Mahesh Nayak
6	Monday December 22, 2025	6 pm to 7.30 pm	Concept of Permanent Establishment (including impact of Articles 12 to 15 of MLI)	Article 5 & Articles 12 to 15 of MLI	CA Jimit Devani
7	Wednesday December 24, 2025	4 pm to 5.30 pm	Approach to attribution of Profit to PEs	Articles 5, 7 and 9, Rule 10	CA Siddharth Parekh
8	Wednesday December 24, 2025	6 pm to 7.30 pm	FTS/FIS Act vs DTAA - with Case studies	Article 12	CA Jagat Mehta
9	Monday January 5, 2026	4 pm to 5.30 pm	Taxation of Royalties (Act vs DTAA)- including case studies	Article 12	CA Bibhuti Ram Krishna
10	Monday January 5, 2026	6 pm to 7.30 pm	Dividend (including Article 8 of MLI)	Article 10	CA Rutvik Sanghvi
11	Wednesday January 7, 2026	4 pm to 5.30 pm	Interest (including 94B of ITA)	Article 11	CA Abbas Jaorawala
12	Wednesday January 7, 2026	6 pm to 7.30 pm	Taxation of income from - Shipping, Inland Waterways Transport and Air Transport	Article 8 and relevant provisions of ITA	CA Natwar Thakrar
13	Friday January 9, 2026	4 pm to 5.30 pm	Income from Immovable Property & Capital Gains	Articles 6 & 13	CA Harshal Bhuta

Sr. no.	Day & Date	Time slot	Topic		Speaker
14	Friday January 9, 2026	6 pm to 7.30 pm	Independent & Dependent Personal Services , Directors' Fees	Articles 14, 15 & 16	CA Parizad Sirwalla
15	Monday January 12, 2026	4 pm to 5.30 pm	Residuary income articles: Entertainers & Sportspersons, Pensions, Government Service & Students, Members of Diplomatic Missions,	Articles 17, 18, 19, 20 & 28 Articles 21 & 22	CA Isha Sekhri
16	Monday January 12, 2026	6 pm to 7.30 pm	Methods for Elimination of Double Taxation including claim of FTC	Articles 23A & 23B	CA Anil Doshi
17	Tuesday January 13, 2026	4 pm to 5.30 pm	Non-Discrimination	Article 24	CA Prerna Peshori
18	Tuesday January 13, 2026	6 pm to 7.30 pm	TDS from payments to Non-Residents, Issues in 15CB, Critical Position and Practical inputs	Sections 195, 195A, 206AA, 40(a)(ia), 115A etc.)	CA Namrata Dedhia
19	Thursday January 15, 2026	4 pm to 5.30 pm	Overview of GAAR and PPT - with Case Studies	Sections 95 to 100, relevant rules and MLI Article 7	CA K Prasanna
20	Thursday January 15, 2026	6 pm to 7.30 pm	Entitlement to Treaty Benefits (including LoB Clauses in Indian DTAA's and Article 7 of MLI, LOB, SLOB)	Article 29	Dr Amar Mehta
21	Monday January 19, 2026	4 pm to 5.30 pm	Taxation of Specific structures (e.g., Partnership, triangular cases, AOP, Single member LLC etc.)		CA Bhaumik Goda
22	Monday January 19, 2026	6 pm to 7.30 pm	Presumptive tax provisions of ITA applicable to non-residents (including NRI taxation)		CA Mayur Shah
23	Wednesday January 21, 2026	4 pm to 5.30 pm	Overview of FEMA and its relevance to International Taxation		CA Bhavya Gandhi
24	Wednesday January 21, 2026	6 pm to 7.30 pm	Overview of Transfer Pricing Regulations in India (including OECD and UN Guidelines)		CA Hardik Mehta

Sr. no.	Day & Date	Time slot	Topic		Speaker
25	Thursday January 22, 2026	4 pm to 5.30 pm	Overview of Black Money Act and disclosure of foreign income and foreign assets interplay with international tax		CA Kartik Badiani
26	Thursday January 22, 2026	6 pm to 7.30 pm	Treaty negotiation and Dispute resolution under MAP and APA, etc	Article 25	Dr Vinay Kumar Singh*
27	Wednesday January 28, 2026	4 pm to 7.30 pm	Brain Trust Session		Moderator: CA Nemin Shah, Panelists: CA Vishal Gada, CA Naresh Ajwani and Mr. Rajat Bansal

*invited, subject to confirmation

*For ease of understanding, section references are as per ITA, 1961.



International Taxation Committee
Chairman: CA Chetan Shah
Co-Chairman: CA Rutvik Sanghvi
Convenors: CA Jagat Mehta & CA Mahesh Nayak
Course Mentors: CA Anish Thacker, CA D S Sharma, CA Ganesh Rajagopalan, Dr. CA Mayur Nayak & CA Radhakishan Raval
Course Coordinators: CA Chandni Shah, CA K. Prasanna, CA Maitri Ahuja, CA Nirav Sukhadia, & CA Nemin Shah

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