



BOMBAY
CHARTERED
ACCOUNTANTS'
SOCIETY

‘E-Learn’ - A Virtual Learning Initiative

26th Course on Double Taxation Avoidance Agreements

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 DTAAs including overview of related laws)

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 details of the course are as follows:

Event held on	15 th December 2025 to 28 th January 2026
Validity	30 days from the Date of Approval
Venue	BCAS Academy
Fees	BCAS Members: Rs. 8260/- (including GST) Non-Members: Rs. 10620/- (including GST)
Registration Link	Click here

Topic		Speaker
Overview of International Taxation & DTAA's	Articles 1, 2, & 3, Section 90, Article 30,31 and 32 of Vienna Convention	CA Hitesh Gajaria
Overview of MLI and interplay with DTAA		CA Monika Wadhani
Source vs Residence Principles, Source Rules under ITA & Model Conventions (including case studies)	Sections 5 and 9	CA Shivanand Nayak
Business Connection, Significant Economic Presence and Attribution of Income	Section 9(1)(i)*& Expls 1 to 3A	CA Dhaval Trivedi
Concept of Residence	Section 6 and Article 4	CA Mahesh Nayak
Concept of Permanent Establishment (including impact of Articles 12 to 15 of MLI)	Article 5 & Articles 12 to 15 of MLI	CA Jimit Devani
Approach to attribution of Profit to PEs	Articles 5, 7 and 9, Rule 10	CA Siddharth Parekh
FTS/FIS Act vs DTAA - with Case studies	Article 12	CA Jagat Mehta
Taxation of Royalties (Act vs DTAA)- including case studies	Article 12	CA Bibhuti Ram Krishna
Dividend (including Article 8 of MLI)	Article 10	CA Nemin Shah
Interest (including 94B of ITA)	Article 11	CA Abbas Jaorawala
Taxation of income from - Shipping, Inland Waterways Transport and Air Transport	Article 8 and relevant provisions of ITA	CA Natwar Thakrar
Independent & Dependent Personal Services , Directors' Fees	Articles 14, 15 & 16	CA Bijal Desai
Income from Immovable Property & Capital Gains	Articles 6 & 13	CA Harshal Bhuta
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
Methods for Elimination of Double Taxation including claim of FTC	Articles 23A & 23B	CA Anil Doshi
Non-Discrimination	Article 24	CA Purna Peshori
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

Overview of GAAR and PPT - with Case Studies	Sections 95 to 100, relevant rules and MLI Article 7	CA K Prasanna
Overview of Transfer Pricing Regulations in India (including OECD and UN Guidelines)		CA Hardik Mehta
Presumptive tax provisions of ITA applicable to non-residents (including NRI taxation)		CA Mayur Shah
Latest Updates with respect to international tax developments at the United Nations and OECD		Dr CA Mayur Nayak and CA Radhakishan Rawal
Special Address - "Recent OECD Developments and it's relevance to India"		Mr. Chetan P S Rao, Commissioner of Income Tax - TP
Overview of FEMA and its relevance to International Taxation		CA Bhavya Gandhi
Taxation of Specific structures (e.g., Partnership, triangular cases, AOP, Single member LLC etc.)		CA Bhaumik Goda
Overview of Black Money Act and disclosure of foreign income and foreign assets interplay with international tax		CA Kartik Badiani
Entitlement to Treaty Benefits (including LoB Clauses in Indian DTAA's and Article 7 of MLI, LOB, SLOB)	Article 29	CA Ganesh Rajgopalan
Brain Trust Session		Moderator: CA Rutvik Sanghvi, Panelists: CA Vishal Gada, CA Naresh Ajwani and Mr. Rajat Bansal
Treaty negotiation and Dispute resolution under MAP and APA, etc	Article 25	CA Sandeep Bhalla