



CERTIFICATE COURSE ON

INTERNATIONAL TAX



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Who should ATTEND?

CFO/CA/CS, Head, Vice President, President, Director, General Manager, Manager of



International Taxation



Tax Litigation



Transfer Pricing



Direct Taxation



Financial Controllers



Finance Shared services



Achromic Point pleased to invite you to our Certificate Course on International Tax scheduled on 21st, 22nd, 23rd, 24th, 25th & 26th February, 2022. This certificate program will provide an opportunity to prove and improve you or your team's credentials as an International Tax Professional which is crucial in a global business environment where transactions with customers and suppliers often transcend national borders investment and activities are frequently cross-border as well.

An understanding of the international tax rules is of paramount importance to a wide variety of tax and corporate professionals. In this we will be discussing upon the recent trend and issues in the field of International Tax, International tax Treaties, Legal Framework for International Taxation, BEPS and MLI, Case studies and much more.



AGENDA

 **21**
February | 04.30 PM
06.00 PM

Session 1:

Introduction to International Tax:

- When are the principles of International Tax Attracted?
- Does International Tax apply to you if you do not have an office offshore?
- International Tax Planning:
 - International tax structuring for global businesses
 - Case study of India - Mauritius DTAA
 - How Foreign Tax Credit Works
 - International Tax Structuring and Tax Havens
 - Why the amended Mauritius India DTAA will not impact foreign investment
 - Do Commissionaire arrangements constitute a PE?

 **22**
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Session 2:

International Tax Treaties:

- Double Taxation Avoidance Agreements:
 - Article 1 – Person
 - Article 2 - Taxes Covered
 - Article 3 - General Definition
 - Article 4- Resident
 - Article 5 - Permanent Establishment
 - Article 6 - Income from Immovable Property
 - Article 7 - Business Profit
 - Article 8 - Shipping, Inland Waterways Transport and Air Transport
 - Article 10 – Dividend
 - Article 11 – Interest

 **23**
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Session 3:

International Tax Treaties:

- Article 12 - Royalty and Fees for Technical Services
- Article 13 - Capital Gains
- Article 21 - Other Income
- Article 23 - Methods of Elimination of Double Taxation
- Article 24 - Non-Discrimination
- Article 25 - Mutual Agreement Procedure
- Article 26 - Exchange of Information

 **24**
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Session 4:

BEPS and MLI:

- Transparent Entities, Dual Resident Entities and application of methods of elimination of double taxation because of such mismatch [Action Plan 2 of BEPS] [Article 3, 4, and 5 of MLI]
- Prevention of Treaty abuse - Preamble to the DTA, Principal Purpose Test (PPT), Limitation of Benefit [Action Plan 6 of BEPS] (Articles 6 and 7 of MLI)
- Interplay between GAAR and PPT
- Other anti-avoidance measures [Dividend and Capital Gain on immovable property [Action Plan 6 of BEPS] (Articles 8 and 9 of MLI)
- [Action Plan 7 of BEPS] [Article 12,13 of MLI]
- Artificial avoidance of PE status through specific activity exemptions and anti-fragmentation rules, Preparatory and Auxiliary activity Exemption [Articles 13 and 15 of MLI]
- Splitting of contracts [Construction PE – Articles 14 and 15 of MLI]

 **25**
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Session 5:

Guiding Concepts of Transfer Pricing:



- Applicability of TP provisions
- Scheme of TP provisions in India:
 - Associated enterprise
 - International transaction
 - Relevance of function, asset and risk (FAR)
 - Selection of most appropriate methods
 - Comparable uncontrolled price method (CUP)
 - Resale Price Method (RSM)
 - Cost-Plus Method (CPM)
 - Profit Split Method (PSM)
 - Transactional net Margin method (TNMM)
 - Selection of Tested party
 - How to choose an appropriate Profit Level indicator (PLI)
 - Base Erosion and Profit Shifting (BEPS) Compliances
- Accountant's report
- Dispute resolution mechanism
- Secondary adjustment
- Limitation of interest deduction- Section 94B

 **26**
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Session 6:

Penalties and Dispute Resolution:

- Penalties under Indian domestic law
- Tax avoidance and tax evasion
- General Anti-Avoidance Rule (GAAR) and Special Anti-Avoidance Rule FATCA
- Information exchange provisions
- International cooperation under DTAAs
- Tax Information Exchange Agreements (TIEAAs)
- How to safeguard against future regulatory risks - Authority for Advanced Rulings (AAR)
- Settlement of disputes with tax authorities
- Transfer pricing disputes in offshore jurisdictions

Thought
LEADERS



Priyanka Jain

Principal Associate

Vaish Associates Advocates

Priyanka Jain regularly represents income tax litigation matters before various income tax authorities, the Income Tax Appellate Tribunal and the High Court and has successfully argued several domestic and international tax matters.

She also regularly briefs Senior Advocates who are engaged by our firm and have been acknowledged by them for her valuable contribution to the research and representation of the matter. She is also adept at providing effective solutions to issues raised by the Indian revenue authorities. She has gained considerable experience in drafting of appeals, petitions and applications to be filed before various judicial and quasi-judicial fora.

She also handles varied other assignments related to all aspects of tax including domestic taxation, international tax, transfer pricing and tax due diligence analysis. She also counsels clients on the entire gamut of contemporary issues relating to corporate re-organizations involving mergers, demergers, slump sale etc.



Debojit Mahanta

Associate Director

BRS & Co LLP

Debojit has advised multinational clients on inbound and outbound investments, cross-border funding options, transaction structuring, profit repatriation strategies. He has assisted clients with implementation work in relation to setting up presence in India from an income-tax, corporate and regulatory standpoint. Debojit has advised clients on both domestic and tax treaty related aspects including but not limited to income characterization, permanent establishment, share transfer implications, withholding tax, economic zone related tax implications, cross-border employee secondment related aspects, modes of business restructuring as well as evaluating and advising on unilateral measures to tax digital economy. Debojit has extensive experience in terms of income-tax dispute resolution and has been involved in prominent matters, pending before High Courts, Supreme Courts, relating to complex issues on domestic as well as tax treaty interpretation. He has been regularly advising clients on strategies in relation to income-tax audits and appeals including adoption of Alternative Dispute Resolution mechanism and have represented clients before various income-tax appellate authorities.



Neeraj Jain

Partner

Vaish Associates Advocates

Neeraj Jain is a senior member of the Tax group in New Delhi. He is also a qualified Chartered Accountant. He joined the firm in 1996 and has wide experience of handling litigation and advising on matters relating to direct tax, international taxation and transfer pricing and has effectively represented clients before various authorities the appellate forums. He has been advising on complex issues relating to Treaty interpretation and international taxation and was involved in several restructuring projects. He heads the Transfer Pricing practice of the firm and has extensive experience of carrying out benchmarking analysis, valuations, cost sharing and transfer pricing studies for diverse businesses. He has been listed in Legal 500 as a recommended lawyer and has been endorsed as a Leading Lawyer in Taxation Dispute Resolution & Litigation by Asia law Leading Lawyers 2017 and 2018. He has addressed seminars and conferences on the various issues relating to direct taxation and has been regularly contributing article on Transfer Pricing and international tax issues.



Vidur Puri

Senior Partner
SCV & Co. LLP

Vidur Puri (B.Com., FCA) qualified as a Chartered Accountant in 1992 and joined erstwhile S.P. Puri & Co. as a partner in 1992. In the 27 years of practice, he has been involved in statutory audit of corporate clients across various industries such as automotive, engineering, hospitality, healthcare, banks and NPO's. He has also been involved in clients' income tax litigation at Appellate Forums including the Dispute Resolution Panel (DRP) and Income Tax Appellate Tribunal. He also has vast experience in inbound cross border taxation involving Double Tax Avoidance Agreements, handling FEMA issues for project offices, joint venture companies and subsidiaries of overseas companies in India. He is the national Head International Taxation of the firm and also leads the practice development initiatives of the firm.



Rajneesh Verma

Associate Partner
BSR & Co. LLP

Rajneesh is an Associate Partner with the Global Transfer Pricing (TP) Services practice and is based at Delhi (Gurugram), India. Over 15 years of rich experience in TP consulting; TP experience with a wide range of assignments covering advisory/planning projects, documentation/ compliance assignments, TP audits before Indian tax authorities, litigation and dispute resolution on TP matters before Indian appellate authorities [Commissioner (Appeals), Dispute Resolution Panel (DRP) and the Income Tax Appellate Tribunal (ITAT)]; Actively involved in assisting clients with Advance Pricing Agreements (APA) as well as Mutual Agreement Procedure (MAP) including Competent Authority (CA) interactions. He has Substantial experience in advising clients on developing Transfer Pricing policies, review and restructuring of business models and implementation thereof. In terms of Industry verticals, Rajneesh has vast experience of working on clients in Industries like Automotive, Retail and Consumer goods, Industrial products etc. He regularly authors in journals and also speaks at various forums on a range of TP matters. He interacts with CBDT officials and dignitaries at Ministry of Finance (MoF) on trending TP matters including BEPS Action Plan 13 implementation in India.



Divya Yadav

BSR & Co. LLP

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