



Bombay Chartered Accountants' Society

'E-Learn' - A Virtual Learning Initiative

23rd Study Course on Double Taxation Avoidance Agreements

Event held on	From 6 th December 2022 To 18 th February 2023
Validity	30 days from the Date of Approval
Venue	Online Courseplay Platform
Fees	BCAS Members: Rs. 5000/- (including GST) Non-Members: Rs. 7500/- (including GST)

Topics	Speaker
Overview of International Taxation & DTAAs (Historical background, Important concepts & Definitions, Structure of Model DTAAs, Recent Developments in Model Conventions, Distributive Rules, Role of Treaties, Interplay with the Income-tax Act, including Territorial Extension, Entry into Force & Termination etc)	CA Anish Thacker
Source vs Residence Principles, Source Rules under ITA & Model Conventions	Dr. CA Mayur Nayak
Residence - with Case Studies (Including POEM and relevant MLI Provisions)	CA Bhaumik Goda
Understanding and interpreting a Tax Treaty (including Synthesised Text of DTAAs post MLI) (Significance of Preamble to DTAAs, Vienna Convention on Laws of Treaties, Protocols, Most Favoured Nation Clause, Aids to interpretation, Foreign and Domestic Jurisprudence)	CA Vispi Patel
Overview of MLI and interplay with DTAA	Radhakishan Raval
Business Income (including Force of Attraction) & Associated Enterprise	CA Vishal Shah
Business Connection, Significant Economic Presence and Attribution of Income	CA Jimit Devani
Permanent Establishment (including impact of Articles 12 to 15 of MLI)	CA Jimit Devani
Attribution of Profit to PE - with Case Studies (including proposed Attribution of Profit Rules)	CA Bhavesh Dedhia and Sonal Pandey
Shipping, Inland Waterways Transport and Air Transport (including Presumptive Tax Provisions under ITA)	CA Natwar Thakrar
Interest (including Sec 94B of ITA)	Hema Lohiya
Dividend (including Article 8 of MLI)	CA Namrata Dedhia

FTS/FIS - with Case studies (including Section 9(1)(vii) of the ITA, application of MFN Clauses)	CA Jagat Mehta
Royalties - with Case studies (Including Section 9(1)(vi) of the ITA, application of MFN Clauses)	CA Vishal Gada
Income from Immovable Property & Capital Gains (including Article 9 of MLI)	CA Siddharth Banwat
Independent & Dependent Personal Services (including Social Security Agreements), Directors' Fees	CA Mayur Desai
Entertainers & Sportspersons, Pensions, Government Service & Students, Members of Diplomatic Missions, (including relevant provisions of ITA)	CA Shreyas Shah
Other Income & Taxation of Capital	CA Naman Shrimal
Methods for Elimination of Double Taxation including claim of FTC (including relevant articles of MLI)	CA Nilesh Kapadia
Non-Discrimination	Harshal Bhuta
Mutual Agreement Procedure (including relevant Articles of MLI)	CA Mehul Shah
Entitlement to Treaty Benefits (including LoB Clauses in Indian DTAA's and relevant provisions of Article 7 of MLI re LOB, SLOB)	CA Jayesh Kariya
BEPS 2.0 - Pillar 1 & Pillar 2	Jiger Saiya
Overview of GAAR and PPT - with Case Studies (including Substance over Form)	CA Himanshu Parekh and CA Monika Wadhani
Presumptive tax provisions of ITA applicable to Non-residents (including NRI taxation)	Mayur Shah
TDS from payments to Non-Residents - legal concepts	CA Rutvik Sanghvi
Overview of Transfer Pricing Regulations in India (including OECD and UN Guidelines)	CPA Nilesh Patel
Overview of Select Tax Jurisdictions	CA Kamlesh Desai
Overview of FEMA and PMLA and its relevance to International Taxation	CA Rajesh P Shah
Indirect Tax Provisions applicable to Nonresidents	CA Sunil Gabhawala
Case studies on source rule for interest, royalty, FTS: domestic law and treaty rules	CA Geeta Jani
Selection of Jurisdiction	CA Siddharth Banwat
Overview of Black Money Act and disclosure of foreign income and foreign assets (including foreign social security) interplay with international tax	CA Anil Doshi
Taxation of EPC Contracts	CA Jimit Devani
Taxation of specific structures (e.g., Partnership, triangular cases, AOP, etc.)	CA Mahesh Nayak
Brain Trust Session	CA. Gautam Nayak, CA Yogesh Thar and Mr. Sanjeev Sharma Moderator: CA Ganesh Rajgopal