

Bombay Chartered Accountants' Society

International Taxation Committee

Chairman: Dr. CA. Mayur B. Nayak
Convenors: CA. Rutvik Sanghvi, CA. Siddharth Banwat, CA. Rajesh P. Shah
Co-ordinators: CA. Natwar G. Thakrar and Team

21st Course on Double Taxation Avoidance Agreements (Comprehensive Course on International Taxation including overview of BEPS, MLI, Digital Taxation, Transfer Pricing, FEMA, Select Tax Jurisdictions and GST on Cross Border Services)

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 Agreement (DTAA or Tax Treaties) becomes extremely important.

BCAS' Study Course on Double Taxation Avoidance Agreement has been the flagship program in imparting this knowledge on tax treaties for the last 20 years with the faculties sharing their practical knowledge and experience while dealing with each Article of the tax treaty.

The 21st batch of the Study Course on 'Double Taxation Avoidance Agreements' (DTAAs) with comprehensive study of various aspects of International Taxation spreading over 20 days would be held online from 12th February 2021 to 27th March 2021.

Days & Dates	7 Fridays, 7 Saturdays and 6 Sundays: (20 Days) February 2021: 12 th , 13 th , 14 th , 19 th , 20 th , 21 st , 26 th , 27 th and 28 th March 2021: 5 th , 6 th , 7 th , 12 th , 13 th , 14 th , 19 th , 20 th , 21 st , 26 th and 27 th	
Tentative Schedule	Fri. & Sat. 3.00 pm to 7.45 pm and Sun. 10.30 am to 01.00 pm (with some exceptions)	
Venue	Online	
Fees	Member & Final CA Student	Non-Member
	Rs. 4,237/- + GST Rs. 763/-	Rs. 6,356/- + GST Rs. 1145/-
	Total Rs. 5,000/-	Total Rs. 7,500/-
FOR PAYMENT	CLICK HERE	CLICK HERE
Fees includes soft copy of the course material, GST and Rs. 50/- towards contribution to BCAS Foundation		
* Participants registered up to 15 th January 2021 to receive a free copy of the OECD Model Convention (2017 Model) worth ₹ 2,000/-		

Sr. No.	Topic and its Scope	Articles of DTAA / Sections of ITA	Faculty
1	Overview of International Taxation & DTAA's (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)	Articles 1, 2, & 3, Section 90	CA Anish Thacker
2	Overview of BEPS and MLI		CA. Radhakishan Rawal
3	Understanding and interpreting a Tax Treaty (including Synthesised Text of DTAA's post MLI) (Significance of Preamble to DTAA's, Vienna Convention on Laws of Treaties, Protocols, Most Favoured Nation Clause, Aids to interpretation, Foreign and Domestic Jurisprudence)	Articles 30,31 and 32 of Vienna Convention	CA. Vispi Patel
4	Source vs Residence Principles, Source Rules under ITA & Model Conventions	Sections 5 and 9	Dr. CA Mayur Nayak
5	Residence - with Case Studies (Including POEM and relevant MLI Provisions)	Section 6 and Article 4	CA. Bhaumik Goda
6	Business Connection, Significant Economic Presence and Attribution of Income	Section 9(1)(i) & Expls 1 to 4	CA. Hemal Zobalia
7	Permanent Establishment (including impact of Articles 12 to 15 of MLI)	Article 5 & Articles 12 to 15 of MLI	CA. Hemal Zobalia
8	Business Income (including Force of Attraction) & Associated Enterprise	Articles 7 and 9	CA. Vishal Shah
9	Attribution of Profit to PE - with Case Studies (including proposed Attribution of Profit Rules)	Articles 5, 7 and 9, Rule 10	CA. Bhavesh Dedhia
10	Taxation of EPC Contracts	Articles 5, 7	CA. Jimit Devani
11	Shipping, Inland Waterways Transport and Air Transport (including Presumptive Tax Provisions under ITA)	Article 8 and relevant provisions of ITA	CA. Natwar Thakrar
12	Dividend (including Article 8 of MLI)	Article 10	CA. Rutvik Sanghvi
13	Interest (including Sec 94B of ITA)	Articles 11	CA Siddharth Banwat
14	FTS/FIS - with Case studies (including Section 9(1)(vii) of the ITA, application of MFN Clauses)	Article 12	CA. Geeta Jani
15	Royalties - with Case studies (Including Section 9(1)(vi) of the ITA, application of MFN Clauses)	Article 12	CA Vishal Gada
16	Income from Immovable Property & Capital Gains (including Article 9 of MLI)	Articles 6 & 13	CA Naresh Ajwani
17	Independent & Dependent Personal Services (including Social Security Agreements), Directors' Fees	Articles 14, 15 & 16	CA Mayur Desai
18	Entertainers & Sportspersons, Pensions, Government Service & Students, Members of Diplomatic Missions, (including relevant provisions of ITA)	Articles 17, 18, 19, 20 & 28	CA. Shreyas Shah
19	Other Income & Taxation of Capital	Articles 21 & 22	CA Naman Srimal

20	Methods for Elimination of Double Taxation (including relevant articles of MLI)	Articles 23A & 23B	CA Anil Doshi
21	Non-Discrimination	Article 24	CA Harshal Bhuta
22	Mutual Agreement Procedure (including relevant articles of MLI)	Article 25	Mr. Rajat Bansal
23	Exchange of Information & Assistance in Collection of Taxes (including Multilateral Agreements)	Articles 26 & 27	Dr. Vinay Kumar Singh
24	Entitlement to Benefits (including LoB Clauses in Indian DTAs and relevant provisions of Article 7 of MLI re LOB, SLOB)	Article 29	CA Jayesh Kariya
25	Taxation of Digital Economy (including Equalisation Levy)		Adv. Mukesh Butani
26	Overview of GAAR and PPT - with Case Studies (including Substance over Form)	Sections 95 to 100, relevant rules and MLI Article 7	CA Himanshu Parekh
27	Presumptive tax provisions of ITA applicable to Non-residents (including NRI taxation)	Excluding provisions of S. 44B & 44BBA	CA. Mayur Shah
28 & 29	TDS from payments to Non-Residents (including filing of Form 15CA and 15CB)	Sections 195, 195A, 206AA, 40(a)(ia), 115A etc.)	CA. Mahesh Nayak & CA Namrata Dedhia
30	Overview of Transfer Pricing Regulations in India (including OECD and UN Guidelines)	OECD & UN Guidelines, Sections 92 to 94B of ITA	CA. Nilesh Patel
31	Overview of FEMA and its relevance to International Taxation		CA. Rajesh P Shah - Chairman CA Dilip Thakkar
32	Indirect Tax Provisions applicable to Non-residents		CA. Sunil Gabhawala
33	Overview of Select Tax Jurisdictions (USA, Singapore & HongKong)		CA Karnik Gulati
34	Overview of Select Tax Jurisdictions (UK, Mauritius, UAE)		CA Abbas Joraawala
35	Brain Trust Session		CA. Gautam Nayak, CA Yogesh Thar and Mr. Sanjeev Sharma Moderator: CA Ganesh Rajgopal

Salient features of the 21st DTAA Course are as follows:

- The Course is designed to provide in-depth understanding of the Basic Concepts of various Articles covering impacts of various BEPS outcomes and the interpretation of Tax Treaties based on the latest UN/OECD Model Commentaries.

- The scope of the Course is expanded to include overview of the latest developments on extremely important topics such as BEPS, MLI, GAAR, Transfer Pricing, Presumptive Taxation under the Income-tax Act, Concept and Taxation of Digitised Economy, FEMA and GST etc. This year the course would also cover an overview of taxation of select jurisdictions as well as a Brain Trust Session to provide answers to various complex issues raised by participants of the course.
- There would be 35 sessions over 20 days.
- The course is essential for a professional, CFO, CEO, Tax Head, Legal Expert etc. seeking to gain understanding of international taxation as well as for the one who is seeking to update one's knowledge on account of the major and far-reaching changes in the ever-evolving international tax landscape.
- The faculty members comprise of renowned Chartered Accountants /Lawyers with vast hands-on experience in the field of International Taxation as well as renowned revenue officials who are keen to impart their knowledge in a personal capacity. They would be sharing their practical experience during the course of their lectures.

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Notes:

- All communication from BCAS would be only by e-mail and in the WhatsApp group created specifically for the Study Course. Hence, please fill in the e-mail address and mobile number carefully in the enrolment link above.
- The course is also open to **CA Final Students** at the same fees, as applicable to the BCAS Members.
- For enrolment and any other Conference related issues, please contact Events Manager, Mr. Javed Siddiqui in BCAS Office on 9819955293.
- Each registration entitles only one individual member to attend the Study Course.
- Email id provided by the participant will be the one which is allowed for admission to the online Study Course. No change in email id will be entertained later.