

Bombay Chartered Accountants' Society

[A LECTURE MEETING along with A PANEL DISCUSSION]

ALTERNATIVE APPROACH TO TAXATION OF DIGITAL ECONOMY

Dear Member,

Taxation of the digital economy is one of the most contentious issues these days. OECD has published two Pillars suggesting new approaches to tax the digital economy. Pillar One deals with nexus and profit allocation rules, whereas the Pillar two deals with the proposal for the development of a global anti-base erosion (GloBE).

However, the UN Committee of Experts on International Cooperation in Tax Matters, at its 20th session, agreed to consider adding new provisions addressing the taxation of the digital economy to the UN Model Convention. Mr. Rajat Bansal, IRS, is a member of the UN's subcommittee on Tax Challenges of the Digitalization of the Economy. In his personal capacity, he has presented an alternative approach to tax the digital economy through a new tax treaty article redefining nexus and profit allocation.

The Committee thought it fit to educate members on this important development as it is directly concerning India

The details of the meeting are as follows:

Day & Date	Saturday 19 th September 2020
Topic	ALTERNATIVE APPROACH TO TAXATION OF DIGITAL ECONOMY
Speaker And Panellists	Presentation by Mr. Rajat Bansal, IRS (One hour) Panel Discussion (One hour): Moderator: CA. T.P. Ostwal Panellists: Mr. Rajat Bansal, Adv. Mukesh Butani and CA. Radhakishan Rawal
Venue	Virtual Meeting (Registration Link below) https://zoom.us/webinar/register/WN_QsyKNIAxQPKLItZVunafZg
Time	2.00 pm to 4.00 pm

There is no entry fee for this meeting and it is open to all interested in the subject.

We invite you to attend this meeting and benefit from the expert deliberations on the subject.

Best regards,

CA Mihir Sheth / CA Samir Kapadia

Hon. Jt. Secretaries