

## **2016 ITC Leiden – IFA-India Academy Executive Program in International Tax Law**

*to be held in New Delhi (Noida)*

*25 April – 30 April (six days)*

### **General information**

Leiden University's International Tax Center Leiden (ITC Leiden) and IFA-India Academy will offer from 25 April through 30 April 2016 a one-week *ITC Leiden – IFA-India Academy Executive Program in International Tax Law* (ITC India Exec ITL Program).

The ITC Program (five mornings of lectures and a full day of case studies) will be supplemented by workshops (five afternoons) organized by IFA-India dealing with the Indian position on the morning subjects and to be delivered by Indian tax experts.

### **Overview**

The ITC India Exec ITL Program has been set up for tax professionals who work in India with the government, in private practice or in a company's tax department and who want to expand their knowledge of international tax law. The reason to offer this program in addition to the existing 12-months Adv LLM Program offered by ITC Leiden in the Netherlands is that the latter program may be too lengthy and/or too costly (current tuition fee: € 19,000) for many interested experts from India. Therefore, ITC Leiden and IFA-India have taken the initiative to organize a one-week executive program which features the essentials of the tax treaties course of the 12-months ITC Leiden's Adv LLM Program along with the Indian position on those topics. The program offered now is a 'pilot' program. It will be continued in 2017 either again as a one-week program or, depending on the interest, as a program of two or three weeks.

### **Courses**

The Program comprises the following lectures and workshops:

- Key concepts of international tax law
- Introduction to tax treaties and treaty residence
- Business profits taxation under tax treaties
- Dividends, interests & royalties and immovable property income & capital gains under tax treaties
- Income from employment, pensions, etc. under tax treaties
- Five fundamental rules on tax treaty application and various advanced case studies

### **Lecturers**

The ITC Leiden sections will be taught entirely by Prof. dr. Kees van Raad of ITC Leiden.

The IFA-India section will be taught by renowned Indian tax experts.

### **Application / registration**

Registrations shall be limited to 50 participants.

The registration deadline is 11 April 2016. This deadline is required for planning readers, books and logistics.

Registrations shall not be accepted after 11 April 2016. To apply, please fill out and send in the attached registration form.

### **Tuition fee & discounts**

The tuition fee for the program: Rs. 75,000 plus applicable taxes (fee does not include accommodation)

- The tuition fee includes readers and the following book: Van Raad (ed.), *Materials on International, TP & EU Tax Law 2015-2016, Vol. 1* (ITC Leiden).

### **Discounts**

- *IFA-India member discount:* IFA-India members are entitled to a 10% discount.
- *Early bird discount:* An early bird fee of Rs. 60,000 plus applicable taxes is available for those whose tuition fees are received before 31 March 2016.  
An early bird fee of Rs. 50,000 plus applicable taxes is available for Government Officers whose tuition fees are received before 31 March 2016.
- *Group registration:* Groups of three or more persons from the same organization who make a joint single payment of the overall amount due: an (additional) 10% discount. This discount does not apply to Government Officers.

### **Sponsoring**

Firms are invited to check with Dhaval Sanghavi ([dhaval@jitendraSanghavi.com](mailto:dhaval@jitendraSanghavi.com)) for interesting registration/sponsoring arrangements.

### **Requirements**

The Program is designed to provide international tax training for lawyers, accountants and economists who are interested in expanding their knowledge of the theory and practice of international tax law. Participants typically will have graduated from law school or obtained a CA or a master's degree in economics or business administration. Their university training should have included at least one substantive tax course or, alternatively, after graduating the applicant has obtained a few years' experience in tax practice (with a law or accounting firm, in a company's tax department or in a Ministry of Finance or Revenue Service) or in teaching or research at a graduate institution.

If you do not meet these requirements but believe that you otherwise qualify for admittance, please contact Ratan Gurtoo/Dhaval Sanghavi ([leidenifaindia@ifa-indiaacademy.in](mailto:leidenifaindia@ifa-indiaacademy.in)).

### **Period and hours**

The program takes place from Monday 25 April through Saturday 30 April 2016.

ITC Leiden classes shall be held from 9.00 am – 12.30 pm Monday to Friday and 9:00 am – 4:00 pm Saturday

IFA-India classes shall be held from 1.30 pm – 4:30 pm Monday through Friday. The evenings are to be used by the students for reviewing that day's class and preparing the next day's class.

### **Executive Certificate**

Those who attend at least 80% of the class hours will be issued a Certificate of Attendance by ITC Leiden.

### **Venue**

IFA-India Academy, C 56 / 9A, Sector - 62, Noida - 201309, Uttar Pradesh, India. [www.ifa-indiaacademy.in](http://www.ifa-indiaacademy.in)

### **Cancellation policy**

Cancellation: no refund but the person registered may be substituted.

### **Further information**

Send the registration forms to [leidenifaindia@ifa-indiaacademy.in](mailto:leidenifaindia@ifa-indiaacademy.in) and [ifaindiabranch@gmail.com](mailto:ifaindiabranch@gmail.com)

For further information about the program, feel free to contact Ratan Gurtoo, Dhaval Sanghavi or Sushil Lakhani at [leidenifaindia@ifa-indiaacademy.in](mailto:leidenifaindia@ifa-indiaacademy.in).

# Overview of subjects and teachers

*(subject to change)*

## Monday 25 April

### Key concepts of international tax law

First, we will explore why and how countries tax cross-border income and the double taxation that will typically result therefrom (juridical and economic double taxation). Next, the various methods to relieve juridical double taxation will be examined: both their operation and their advantages & disadvantages. Finally, a brief overview is presented of the types of relief countries may offer regarding economic double taxation.

*teachers: morning: ITC Leiden - Prof. Kees van Raad | afternoon: IFA-India – To be announced*

## Tuesday 26 April

### Introduction to tax treaties & treaty residence

The interaction between the distributive articles and the double taxation relief provisions will be examined and explained, along with the key concepts of residence and source. 'Residence' will be further examined in some detail.

*teachers: morning: ITC Leiden - Prof. Kees van Raad | afternoon: IFA-India – To be announced*

## Wednesday 27 April

### Business profits taxation under tax treaties

The main topics of this comprehensive subject that will be visited include the contents and application of the distributive rules of OECD Model Article 7: the main rule and the exception if business is conducted through a 'permanent establishment' (PE) in the other state. Further, the concept of PE will be examined in some detail (physical PE, project PE, Agency PE; other non-OECD types of PE).

*teachers: morning: ITC Leiden - Prof. Kees van Raad | afternoon: IFA-India – To be announced*

## Thursday 28 April

### Dividends, interest & royalties and immovable property income & capital gains under tax treaties

The tax treaty rules on investment income vary with the nature of the investment. Immovable property income is typically subject to ordinary taxation in the source country whereas income from intangible rights (shares, debts, intellectual property rights) is usually subject to flat-rate gross-basis taxation in the source country with the residence country taxing it again with a tax credit provided for the source country tax. The taxation of investment income gives rise to numerous theoretical and practical issues the most important ones of which will be touched upon in this day's topic.

*teachers: morning: ITC Leiden - Prof. Kees van Raad | afternoon: IFA-India – To be announced*

## Friday 29 April

### Income from employment, pensions, etc. under tax treaties

The grown mobility of labor has greatly increased the importance of OECD Model Articles 15 through 20, each of which deals with a particular type of service income. The main rules are laid down in Article 15 which gives rise to a variety of important issues in international tax practice. In addition to an analysis of some of these issues, other points arising under the rules on the remuneration of directors, pensions, and the income of artistes and sportsmen will be discussed.

*teachers: morning: ITC Leiden - Prof. Kees van Raad | afternoon: IFA-India – To be announced*

## Saturday 30 April

### Five fundamental rules on tax treaty application and various advanced case studies

The interaction between domestic tax law (on which a country's actual taxation is based) and a tax treaty is quite particular, and in tax practice often gives rise to misunderstanding and mistakes. Today's class in the first place deals with this issue in a detailed and analytical fashion. The remainder of the day we will be dealing with comprehensive cases from international tax practice. In these cases advanced theoretical issues arise which will be discussed in some detail, along with the interaction between topics that earlier in the week were analyzed separately.

*teachers: morning: ITC Leiden - Prof. Kees van Raad | afternoon: ITC Leiden - Prof. Kees van Raad*