



IFA - INDIA ACADEMY

C-56/9A, Sector-62, Noida, Email: contactus@ifa-academy.in

STRUCTURED COURSE ON INTERNATIONAL TAXATION

Expert led seven days training on theory and practice of international tax

COURSE FEATURES

- Course on International Taxation delivered by eminent lawyers and chartered accountants from across India
- This Course would benefit tax professionals in industry, practice, government service, academia and judiciary who seek to deepen their insight and expertise in international tax.
- Dates 6, 13, 20 December, 2014; 9, 10, 17, 31 January, 2015, Timing: 10 A.M. TO 5 P.M.
- Venue: IFA - India Academy, C-56/9A, SECTOR-62, NOIDA – 201 309
- Course also available Live over Internet with real time faculty interaction. Facility to view recorded sessions
- **Transport:** Pickup and drop facility between Metro Station Noida City Centre (Terminus) station and IFA –India Academy Noida will be arranged depending upon the no. of prior requests from the participants.

WHO SHOULD ATTEND

This Course is aimed at updating and enhancing the knowledge of tax executives and professionals with the controversial issues of taxation, cross border transactions and the latest case laws on the same. The Course will also provide an opportunity to interact, openly discuss and brain storm on issues relating to DTAA interpretations with faculty members, departmental officials and also with co-participants.

COURSE FEE

Please refer to appended Registration Form for Fee details.

ABOUT INTERNATIONAL FISCAL ASSOCIATION (IFA)

The International Fiscal Association (IFA) was established in 1938 with its headquarters in the Netherlands. It is the only non-governmental and non-sectoral international organisation dealing with fiscal matters. Visit www.ifa.nl . For IFA India site visit www.ifaindia.in

PRE-REQUISITES FOR ATTENDING VIRTUAL WORKSHOP

- Internet ready desktop/laptop running Windows operating system with min. bandwidth of 512 kbps
- Speakers/ Headphones

HOW TO REGISTER

- The registration can be done by sending the scanned copy of filled appended Registration Form with payment details to ifaacademy@edutimeglobal.com

Please click the links provided in Registration Form for directional maps.

SEVEN DAYS STRUCTURED COURSE ON INTERNATIONAL TAXATION
6, 13, 20 DECEMBER, 2014; 9, 10 ,17, 31 JANUARY, 2015
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DETAILED PROGRAM

<u>DAY</u>	<u>TOPIC</u>	<u>DETAILS</u>	<u>DATE</u>	<u>TIMINGS</u>	<u>FACULTY</u>
1	Inauguration	Inauguration by Mr. V.P. Gupta,, Chairman North Zone – IFA-India Branch	06.12.2014 Saturday	10.00 am to 01.00 pm	---
	Overview of international tax under Income tax Act	Overview of International tax (Income Tax Act, 1961 (ITA)) <ul style="list-style-type: none"> - Objectives of Global Tax Systems - International Tax Conflicts and Double Taxation - How International Treaties Come into Force - International Tax Rules - source rules, residence rules assignment rules and relief rules, conflicts in source rules. - General Rules of Interpretation of Tax Treaties and General and Vienna Convention, - Relevant provisions under this Act for international tax, such as section 5, 6, 9 - Tax treatment on supply of goods and services 			Mr. T. P. Ostwal, Chartered Accountant, Past-Chairman IFA - India
	Indian tax treaty history, policy and practice, residency, taxes and persons covered – Part I	Tax treaty History, policy and Practice Article 1- Persons Covered <ul style="list-style-type: none"> - Definition and scope of person - Tax Residence or Fiscal Domicile. - Resident of third state not entitled to benefit (Treaty shopping) - Tax residency certificate Article 2- Taxes Covered <ul style="list-style-type: none"> - Tax on income or capital - Manner of levy of taxes 	06.12.2014 Saturday	02.00 am to 05.00 pm	Mr. Rakesh Nangia, Partner, Nagia & Co.
2.	Indian tax treaty history, policy and practice, residency, taxes and persons covered – Part II	Article 3- General Definitions <ul style="list-style-type: none"> - Scope, function of definition; - Definition of terms not defined in Double Taxation Agreement - Meaning of expressions used but not specifically defined in the convention Article 4- Concept of Residence <ul style="list-style-type: none"> - Resident as per UN Model and the OECD Model; - Criteria for determination of resident of a contracting state; - Residence of person- India approach in tax treaty - Person liable to tax- recent case laws - Residence of Individual- Nationality and tie breaking rule (Concept of Split/dual residency) 	13.12.2014 Saturday	10.00 am to 01.00 pm	Mr. Prashant Khatore, Partner - E&Y
	Concept of PE and controversies - Part I	Article 5- Concept of Permanent Establishment (“PE”) and Article 7- Business Profits- Part I <ul style="list-style-type: none"> - Definition and meaning of PE and business profits; - Types of PE; <ul style="list-style-type: none"> • Fixed Place PE • Service PE • Specific PE: Agency PE, Installation PE - PE under UN model and OECD model 	13.12.2014 Saturday	02.00 p.m. to 5.00 p.m.	Mr. Rupesh Jain, Partner, Vaish Associates.
3.	Concept of PE and controversies - Part II	Article 7- Business Profits- Part II: <ul style="list-style-type: none"> - Right of Source state to tax Business profits; - Taxability of Business profits- UN Model and OECD Model - Force of attraction rule - Attribution of Income to Permanent Establishment. - Maintenance of separate books of accounts, deductibility of head office expenditure - Determination and apportionment of profits 	20.12.2014 Saturday	10.00 am to 01.00 pm	Mr. Mukesh Bhutani BMR Advisors
	Concept of PE and attribution and controversies - Part II	Article 6- Income from Immovable property <ul style="list-style-type: none"> - Definition of immovable property; - Test for holding movable as immovable property; - Treatment of income derived from direct use, letting or indirect use. Article 8- Shipping, inland waterways transport and air transport <ul style="list-style-type: none"> - Income from shipping business- operative rule and place of effective management; - Meaning of income derived from operation of ships and aircrafts 	20.12.14	02.00 pm to 5.00 pm	Mr. Rohinton Sidhwa, Partner, Deloitte Haskins & Sells

4.	Dividend, Interest, royalty and fee for technical services	<p>Article 10- Dividend</p> <ul style="list-style-type: none"> - Resident state or source state right to tax dividend - Concept of beneficial ownership - Concept of Controlled Foreign Corporation (“CFC”) - Withholding tax rates - Dividend under domestic tax laws. <p>Article 11- Interest</p> <ul style="list-style-type: none"> - Scope of interest income and similarity between Article 10 and Article 11; - Concept of arising or deemed to arise- Interest income - Recent case laws - Source Rule and Resident Rule <p>Article 12- Royalty and Fee for Technical Services</p> <ul style="list-style-type: none"> - Scope of taxability- Resident state or source state right to tax - Definition of royalty under the Act and DTAA - Copyright as royalty- Difference between copyright and copyrighted article - Transfer of technology or purchase of software- Royalty 	09.01.2015 Friday	10.00 a.m. to 01.00 p.m.	Mr. Sanjeev Chaudhary, Partner, KPMG
		<ul style="list-style-type: none"> - Scope of taxability- Resident state or source state right to tax - Definition of royalty under the Act and DTAA - Copyright as royalty- Difference between copyright and copyrighted article - Transfer of technology or purchase of software- Royalty 	09.01.2015 Friday	02.00 p.m. to 05.00 p.m	Mr. Rahul Garg, Partner, PwC
5.	Capital Gains, Independent Personal services	<p>Article 13- Capital Gains</p> <ul style="list-style-type: none"> - Meaning of capital gains - Definition of property under DTAA and Act; - Capital gains on <ul style="list-style-type: none"> o Alienation of property o Alienation of interest in partnership o Alienation of shares of company (direct and indirect transfers) - Recent case laws and case study <p>Article 14- Independent Personal Services</p> <ul style="list-style-type: none"> - Scope of tax - Independent Fixed base and PE exposure - Meaning of Professional Services 	10.01.2015 Saturday	10.00 a.m. to 01.00 p.m	Gaurav Singhal
	Salaries, other income	<p>Article 15- Dependent Personal Services</p> <ul style="list-style-type: none"> - Meaning of Employment and salary; - Employee – employer relationship - Tie breaker rule <p>Article 21- Other Income</p> <p>Article 17- Artists and Sportsmen</p> <p>Article 20- Students</p>	10.01.2015 Saturday	02.00 p.m. to 05.00 p.m	Shri K.G. Bansal, Advocate, Retired Member – ITAT
6.	Other Articles of DTAA- elimination of double taxation, non-discrimination clause, exchange of Information, dispute resolution	<p>Article 23- Method of Elimination of Double taxation</p> <ul style="list-style-type: none"> - Credit method - Foreign tax credit – computation methodologies <p>Article 24- Non-discrimination clause</p> <p>Article 25- Mutual Agreement Procedure</p> <p>Article 26- Exchange of Information</p> <p>Resolving tax disputes</p>	17.01.2015 Saturday	10.00 a.m. to 01.00 p.m	Shri S.R. Wadhwa , Advocate. Past-Vice Chairman IFA –India
	An overview on important judgements of the Indian courts on International Taxation	Important Indian judgements	17.01.2015 Saturday	02.00 p.m. to 05.00 p.m	G.C. Srivastava Advocate
7.	Withholding tax issues	Withholding tax issues and controversies	31.01.2015 Saturday	10.00 a.m. to 01.00 p.m	Shri V.,P. Gupta, Advocate
	An Overview on important judgments of the overseas Courts on International Taxation and advance rulings	Important overseas judgments and advance ruling	31.01.2015 Saturday	02.00 p.m. to 05.00 p.m	Mr. Ajay Vohra, Sr. Partner, Vaish Associates

Please note that the faculty may undergo change due to unavoidable circumstances
Each session shall have a 20 min Tea/snacks break. Lunch break shall be from 1.00 pm – 2.00 pm.

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REGISTRATION FORM**Course Fee:**

Participant	PARTICIPANTS FROM INDIA		FOREIGN PARTICIPANTS	
	Attendance at IFA - India Academy Noida	Online Attendance	Attendance at IFA - India Academy Noida	Online Attendance
IFA Member	Rs. 15,000	Rs. 7,500	USD 250	USD 125
Non-Member	Rs. 20,000	Rs. 10,000	USD 340	USD 170
Government	Rs. 10,000	Rs. 5,000	USD 170	USD 125

*The above fee includes all taxes***Fee Payment Modes**

- Please draw Cheque/Demand Draft favouring "**Northern Region Chapter of International Fiscal Association - Ind Branch**"
- The Cheque should be payable at par all over India. The Demand Draft should be made payable at New Delhi
- **Online Remittance within India:** Online Bank Transfer (NEFT/RTGS) - The Fee can be paid by bank transfer in the favour of "Northern Region Chapter of International Fiscal Association - Ind Branch" to HSBC Bank, 25 Barakhamba Road, New Delhi – 110001. Account Type: Current Account, Account Number: 051163483006, IFSC: HSBC0110002
- **Payment by Debit/Credit Card:** Payment can be made to Edutime Global Knowledge – Marketing Partner of NRC-IFA through debit/credit card. To pay online visit www.edutimeglobal.com
- **Overseas Online Remittance :** Please remit in US Dollars by SWIFT MT103 for further credit to Account Number: 051-163483-006 favouring: "Northern Region Chapter of International Fiscal Association - Ind Branch" with HSBC India (Swift address HSBCINBB) through HSBC Mumbai's Account Number : 000-04417-2 with HSBC Bank USA New York. HSBC Bank USA, New York CHIPS CODE : 302755, SWIFT Address : MRMDUS33, ABA Routing Number : 021-001-088

Delegate Data (In Block Letters) - A separate form is required from each delegate.

Full Name _____ Company Name & Address _____

Designation _____ Email _____

Mobile _____ Landline _____ Employment Status _____

*(Student /Corporate/CA Firm/Tax Consultancy/Law Firm/Govt./other)*Industry _____ Total Experience _____ Attendance Mode: IFA Academy Noida Online Sessions
*(e.g. Pharma, Banking, FMCG) (Please Tick)*IFA 2013-14 Membership No. (if applicable) _____ Previous Course Attended _____
*Course on TP (July-Sep 2013) / Course on International Taxation (Jan – Apr. 2014)*Payment Mode _____ Cheque/DD/Transaction No. _____ Amount _____ Date _____ Drawn on _____
(Cheque/DD/ Bank Transfer(NEFT/RTGS/SWIFT))

Please tick if your wish to avail transport between Metro Station, Noida City Center (Terminus) Station.to IFA India Academy Noida : Yes / No

*Please fill in this Registration Form and mail with payment to the following address:***IFA India Academy, C 56/ 9A, Sector 62, NOIDA, PIN- 201307, Uttar Pradesh, India. Attention Mr. Vinod Madan (Mob.+91- 96 544 26 132)****For Registration related queries contact IFA – India Academy Authorized Marketing Partner Edutime Global 9717038897 / 8800494132 / 9958989212. Email: ifaacademy@edutimeglobal.com**[Click here for Google Map to IFA-India Academy Noida](#)[Click here for hand-drawn map to IFA-Academy Noida](#)