



**RAJIV GANDHI NATIONAL UNIVERSITY OF LAW,
PUNJAB**

**Two-Credit Course
on**

**PAST, PRESENT AND
FUTURE OF
INTERNATIONAL TAX LAW**

AUGUST - NOVEMBER 2023

ABOUT RGNUL, PUNJAB

Rajiv Gandhi National University of Law (RGNUL), Punjab, was established by the State Legislature of Punjab by passing the Rajiv Gandhi National University of Law, Punjab Act, (Punjab Act No. 12 of 2006). The Act incorporated a University of Law of national stature in Punjab, thereby fulfilling the need for a Centre of Excellence in legal education in the modern era of globalization and liberalization.



About the Course

This course is designed with the intent to equip law students with detailed knowledge of international tax and double tax avoidance agreements. India is emerging as a favourable jurisdiction for the multinationals to carry on the business. Hence, understanding the issues under international taxation and double tax avoidance agreements and how to interpret them becomes imperative. Students would be introduced to India's double tax avoidance agreements, the Indian judicial decisions on interpretation of tax treaties as well as domestic tax law provisions for the non-residents. The course would involve dissecting some of the important Indian as well as foreign judicial cases and deliberating on the India's tax treaty policy. Further, a detailed discussion would be taken up on digital tax issues as India has been actively participating in global discussions on same. The course covers non-resident taxation under Income-tax Act, double tax avoidance agreements and their interpretation, how to read and interpret the tax treaties, digital taxation issues and transfer pricing basics.

Eligibility

Academicians, Practitioners, Researchers, and Students (across disciplines) are invited to join the Credit Course.

Learning Outcomes

By the end of this course, the students would have sufficient knowledge on International tax. The course would enable the students to get the insights practically based on case studies discussed, highlighting the issues involved.

Mode of Lectures

The lectures will be conducted in blended mode through online lectures and classroom teaching. Platform of Cisco Webex will be used for organising the lectures.

About the Key Resource Person

Ms. **Purna Peshori** is an expert advisory to various foreign and Indian corporates as well as HNIs with respect to cross-border transaction advisory, inbound and outbound investment advisory, transfer pricing, and handling tax litigation. She has specialized in advising digital businesses, and startups. She is currently heading the international tax advisory practice at Peshori Consultants.

She understands the technicalities involved in cross-border taxes and adds value to the client's businesses by providing innovative solutions.

She has been selected as 35 Future leaders in taxation. She has also been training CAs, lawyers and AUDIT students. She has authored various papers and books on Direct and International taxation.

Course Outline

The lectures would be held in seminar style, wherein there would be active engagement with the students as to gauge their responses on the prevalent tax policy and to develop their thinking process.

TOPICS
Module 1 - Principles of International Tax
What is International tax law?
What are tax treaties?
History of International tax
OECD Model Convention, UN Model Convention, Vienna Convention on law of treaties
Module 2 - Non-resident taxation under the Income-tax Act, 1961 ('the Act')
Residency of companies including Place of Effective management guidelines [Section 6 of the Act]
Deemed to accrue or arise in India [Section 9(1) of the Act]
Business Connection and Significant Economic Presence resulting in accrual of business income in India [Section 9(1)(i) of the Act]

Contd.

Taxation of royalties and the definition under the Act including issues around taxation of computer software, satellite transmission [Section 9(1)(vi) of the Act]

Indirect transfer provisions including discussion on Vodafone judgment [Section 9(1)(i) of the Act]

Taxation of Fees for technical services (FTS) [Section 9(1)(vii) of the Act]

Module 3 - Transfer Pricing

Arm's length principle

Associated enterprise and International transaction [Section 92A of the Act]

Methods to compute Arm's length price [Section 92C of the Act]

Module 4 – Treaty Interpretation as per OECD and UN Model

Scope of tax treaty under Article 1 covering who is entitled to tax treaty.

Taxes Covered under Article 2 including discussion on equalisation levy, dividend distribution tax.

Permanent Establishment under Article 5

Contd.

Taxation of Business Profits under Article 7

Taxation of royalties and FTS under tax treaties

Taxation of capital gains under Article 13

Most favoured nation (MFN) clause and the controversy around when the benefit can be given under the MFN

Limitation of benefit article and principle purpose test

Module 5 - Global re-design of International tax law due to digitalisation

UN Article 12B for taxing automated digital service

Significant economic presence

Equalisation levy and digital service tax [Section 165 and 165A of the Finance Act]

OECD Project on Pillar 1 and Pillar 2

***This is an indicative list of topics. The Organising Committee (OC) plans to invite other esteemed professionals as well, apart from the key resource person, for Guest Lectures. The resource person(s) may add any other relevant topic as they deem fit.**

Registration

Every individual interested in taking part in the credit course has to make the payment and deposit a registration fee of INR 500/- (exclusive of 18% GST).

All interested candidates are requested to make the payment and fill in their details on this [link](#) to register for the event.

Evaluation

All the participants will have to undertake and pass the test (by securing 50% or above marks) in order to become eligible for getting the certificate of completion of the course.

Reference Material

All the reference material used during the subsistence of the course shall be shared with all the participants which they can peruse before appearing in the test.

Tentative Schedule

LAST DATE TO FILL THE REGISTRATION FORM AND MAKING PAYMENT	31st July 2023
COMMENCEMENT OF LECTURES	5-6 August 2023 onwards (All sessions will take place during weekends)

PATRON

PROF. (DR.) ANAND PAWAR
VICE-CHANCELLOR (OFFICIATING) & REGISTRAR
RGNUL, PUNJAB

FACULTY COORDINATORS

DR. GURMANPREET KAUR
ASSOCIATE PROFESSOR OF LAW,
RGNUL, PUNJAB

MS. JASMINE KAUR
ASSISTANT PROFESSOR OF ECONOMICS,
RGNUL, PUNJAB

STUDENT COORDINATORS

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