



15 Days Course on International Taxation and FEMA

This course is intended to enable practicing professionals as well as senior and middle level executives to apply International Taxation & Foreign Exchange Management Laws to inward and outward current and capital account transactions in foreign currency.

Every Day from 30th March 2020 to 13th April 2020 at 11:00 AM

Follow the below link to Register:

<https://www.consultease.com/courses/15-days-course-on-international-taxation-and-fema>

<u>Sessions</u>	<u>Heading</u>	<u>TOPICS</u>
Session 1	IT Act relevant to Intl. Tax.	Provisions of Income-tax Act, 1961 relevant to International Tax in India & some basic concepts of International Taxation
Session 2	Deciphering DTAA and Withholding Tax	TDS From Payments to Non-Residents – S.195 of Income-tax Act, 1961 & How to read a Double Taxation Avoidance Treaty.
Session 3	Fundamentals of DTAA	Article 1–Persons Covered Article 2–Taxes Covered Article 3–General Definitions Article 4-Concept of Residence
Session 4	Concept of PE and BP	Article 5-Permanent Establishment Article 7-Business Profits
Session 5	Income from Capital, Borrowing & Property	Article 6-Income from Immovable Properties Article 13-Capital Gains Article 22–Capital Article 10-Dividend Article 11- Interest
Session 6	Income from Personal & Individual Services	Article 14-Independent Personal Services Article 15-Dependent Personal Services



		Article 16-Director's Fees Article 17-Artistes and Sportsmen Article 18-Pensions Article 19-Government service Article 20-Students Article 21-Other Income
Session 7	Income from Royalties and Fees for Technical Services	Article 12-Royalties and Fees for Technical Services
Session 8	Elimination of Double Taxation	Article 23-Methods of Elimination of Double Taxation Article 24- Non-Discrimination Article 25-Mutual Agreement Procedure Article 26-Exchange of Information Article 27-Assistance in the collection of Taxes Article 28-Members of Diplomatic missions and consular posts Article 29-Territorial Extensions Article 30-Entry into force Article 31-Termination
Session 9	Transfer Pricing	Article 9-Associated Enterprises Introduction and Basics of Transfer Pricing International Transactions Arm's Length Price and its Computation Documentation
Session 10	Recent And Landmark Judicial Pronouncements	Discussion on some recent and landmark judicial pronouncements.
Session 11	Basics of FEMA	Fundamentals of Foreign Exchange Management Act.
Session 12	FDI & Outbound Investment	Inbound and outbound investment, FDI etc.
Session 13	ECB & Lending	Borrowing and lending in foreign currency and Indian Rupees.
Session 14	Immovable Property, Deposit & Accounts	Acquisition and Transfer of Immovable Property, Deposit and Accounts.
Session 15	Direct and Indirect Tax regimes of some foreign countries	Overview and discussion on direct and indirect tax regimes of some foreign countries.



The sequence of the topics may change depending upon the flow of discussion.