

Master Class Event Report
International Taxation and Double Tax Avoidance Agreements
(26th -28th) August 2021

The Master Class on International Taxation and Double Tax Avoidance Agreements was organised virtually by Rajiv Gandhi National University of Law, Punjab from 26 August to 28 August 2021. The Master Class aimed at equipping the participants with the basic knowledge of taxation structure in India, taxation policy for non-residents, double tax avoidance agreements and digital tax. The course instructor, Ms. Prerna Kishore Peshori, Partner at Peshori, Pachori and Jain Consultants and one of the 35 Future Leaders of Excellence on Taxation as per TaxCOOP, developed a very simplified module structure for the participants.

Session 1

Ms. Prerna Peshori introduced the participants to the basic tax structure in India under the Income Tax Act, 1961. She discussed the types of taxes, charging and collection of tax, scope of total income, scope of residential income, the nexus/connection between the tax law and its subject matter in context of Extra Territorial Operations. She reflected on the concept of Residential status, the aspects of Resident & Ordinary Resident, Resident & Not Ordinary Resident and Non-Resident. She also discussed the latest amendments with regards to the RNOR status and their income in India.

Session 2

Ms. Prerna Peshori discussed the residential status rule with regards to the concept of deemed resident and residential status of companies and Income deemed to accrue in India with reference to the Vodafone-Cairn Case. She discussed different kinds of incomes like salaries, royalties and their taxability in case of the Non-Residents.

Session 3

Ms. Prerna Peshori focussed on the concept of International Taxation as Interaction of tax laws of two countries. She delineated the historical evolution of international taxation, the problem of double taxation and its types □ Juridical Double Taxation and Economic Double Taxation. She also took up the Treaties on Double Tax Avoidance (Double Tax Avoidance Agreements). She emphasised on the objectives of DTAAs, the types of DTAAs (comprehensive, limited, bilateral and multilateral) and its interface with income tax statutes. She elaborated on the principles incorporated in tax treaties, the rules of interpretation and various provisions of tax treaties, with reference to a sample tax treaty.

No. of participants : 56

Faculty Convenor - Dr. Gurmanpreet Kaur (Assistant Professor of Law, RGNUL) and Ms. Jasmine Kaur (Assistant Professor of Economics, RGNUL)