

2015

Training Programme on International Taxation



INTERNATIONAL FISCAL ASSOCIATION
– INDIA ACADEMY
02-May-15

Objective and Logistics

- **Objective:** To equip professionals, with a range of underlying skill sets required to successfully undertake research, compliance support, consultancy and litigation in the areas of international and corporate tax.
- **Relevant for:** Tax practitioners, tax officers, tax / finance professionals in the industry, and especially newly qualified professionals looking to improve their career prospects by enhancing their professional skills and knowledge in taxation.
- **Level:** Basic and Intermediate
- **Programme Outline:**
 - **Module 1:** Undertaking Research in Taxation (3 days)
 - **Module 2:** Landmark precedents on International Taxation (2 days)
 - **Module 3:** Drafting skills for tax and finance professionals (2 days)
 - **Module 4:** Certification in Form 15CB and practical tax issues on foreign remittances (2 days)
- **Schedule:** 10:00 am to 5:00 pm on 2, 9, 16, 23, 30 May and 4, 11, 18, 25 July 2015 (9 Saturdays * 6 hours = 54 hours).
- **Venue:** IFA Academy, C-56/9A, Sec. 62, Noida*
*Transport assistance from Noida City Center metro station to the venue and back, can be made available upon advance request and payment of additional charges at the time of registration.
- **Your investment (inclusive of taxes):**
 - If signing for all 4 modules together: Rs. 20,000
 - If signing for less than 4 modules at a time: Rs. 7,000 per module
 - Discount for IFA members: 10%
 - Group discount on participation of 3 or more attendees from the same organization: 20% (Cannot be combined with membership discount)
 - Fee includes lunch, refreshments and course materials
- **How to register:** Please refer to the registration form at the end of this document. For any queries related to the program, please contact us at +91-9868-35-8787 or email to taxcourses@ifa-indiaacademy.in

Module 1: Undertaking Research in Taxation

Day 1

- Familiarizing with the sections pertaining to International taxation in the Bare Act, and Articles of Tax Treaties
- Use of a standard Master guide to Income-tax Act
- Referring to commentaries (Quick search and Detailed analysis)
- Familiarizing with important commentaries by Indian and foreign authors, highlighting their respective strength areas
- Relevance of authentic source

Day 2

- Online search tools – Using popular databases and other reading material (with practical, real-time demonstration)
- How to read case laws and identify their *ratio decidendi* (including detailed workshop)

Day 3

- Interpretation of Tax laws (with case studies)
- Interpretation of Tax treaties (with case studies)

Module 2: Landmark Precedents on International Taxation

Day 1 and 2:

In this part of the program, we will cover 12-15 important case laws which are fundamental to any international tax research, and which are most commonly referred to by international tax consultants in their opinions and reports.

Illustrative list:

- Azadi Bachao Andolan (SC)
- Vodafone International Holdings B.V.
- Morgan Stanley
- Motorola Inc.
- Ishikawajima-Harima Heavy Industries
- Rolls Royce

The cases will be discussed in detail looking at the facts, the legal precedents and provisions of law relevant to the issues before the court, both sides of the arguments, judges' deliberations and the aftermath, if any, of the said judgments, both in Indian and global arena. This will be an interactive session where active audience participation will be very much sought and delegates are expected to read the cases beforehand. Citations and download links for the cases will be provided to the registered delegates in advance.

Module 3: Drafting skills for Tax and Finance Professionals

Day 1 and 2:

- Drafting of pleadings / submissions to be filed in the course of assessment and appellate proceedings
- Drafting of legal submissions and opinions, with practical exercises
 - Narrating facts and assumptions
 - Formulating questions to be answered
 - Detailed legal analysis – Relevant provisions and case law
 - Drawing conclusion and their implications
 - Discussing alternative views / interpretations
 - Use of executive summary
- Drafting of emails and other communications in professional practice, with practical exercises

Module 4: Certification in Form 15CB and practical tax issues on foreign remittances

Day 1: Certification in Form 15CB

- General issues – Scope and applicability
 - Legal provisions as well as practical issues
- Information / documents required
- Review of agreements and invoices
- Relevance of written agreements between the transacting parties
- Ascertaining the applicable rate of tax
- Commonly overlooked checks

Day 2: Practical issues – TDS of common international payments and e-Commerce transactions, such as (Illustrative list):

- Commission to foreign agents
- Payment for website hosting space
- Managerial, technical or consultancy services
- Payment for advertisements / promotion on international sites
- Subscription for online databases, web-services, etc.

Background – IFA India Academy

International Fiscal Association (IFA) is a leading non-governmental international organization dealing with tax matters since 1938. Headquartered in the Netherlands, IFA International has over 12,500 members from 110 countries. The membership comprises of lawyers, chartered accountants, tax administrators, economists and academicians. It is a unique forum for discussing international tax related legal and economic issues.

IFA is engaged in the study of international tax laws and policy through scientific research, holding of congresses, publications of its cashiers and other materials and co-operation with other likeminded organizations. The recommendations of IFA Congresses are respected by Governments world over. As a rare distinction, Shri Porus Kaka, senior advocate from Mumbai, has taken over as president of IFA worldwide.

IFA India Branch (<http://ifa-indiaacademy.in/>) was established in 1983 with the efforts of Late Shri O.P. Vaish, senior advocate from New Delhi. The India branch presently has over 650 members. IFA India Branch includes as its members the Central Board of Direct Taxes and Authority for Advance Ruling.

The India branch has been playing a pivotal role in the activities of IFA since its inception and members of India branch have been contributing in the activities of IFA as members of scientific and other technical committee of IFA.

IFA India Academy is an international tax academy established by the IFA India Branch. The Academy intends to become a "Center for Excellence" on international taxation. It draws upon the best talent on international taxation from India and foreign countries. Its faculty pool constitutes eminent academicians, experienced and knowledgeable government officers, professionals from the leading law firms, big accounting firms and from industry. IFA India Academy holds from time-to-time, various knowledge sharing sessions, conferences, seminars, workshops, and short-duration training programmes on international taxation.

Registration Form

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

Full Name: *

Mobile: *

Email: *

IFA 2015-16 Mem. No. (* if applicable):

Organization Name:

Address:

Designation:

Industry:

Employment Status: Corporate / CA Firm / Consultancy /Law Firm / Govt. / others

Payment Mode: * Cheque/DD/Transaction No. _____

Amount: _____ Date: _____ Drawn on: _____

Modules Opted For	Fee (INR)	Pl. tick
All 4 Modules (9 days)	20,000	<input type="checkbox"/>
Module 1 – Undertaking Research in Taxation (3 days)	7,000	<input type="checkbox"/>
Module 2 – Landmark precedents on International Taxation (2 days)	7,000	<input type="checkbox"/>
Module 3 – Drafting skills for tax and finance professionals (2 days)	7,000	<input type="checkbox"/>
Module 4 – Certification in Form 15CB and practical tax issues on foreign remittances (2 days)	7,000	<input type="checkbox"/>
Pick up and drop at Noida City Center Metro Station	250 / day	<input type="checkbox"/>

- Fee Payment Modes:

- Cheque/DD favouring "Northern Region Chapter of International Fiscal Association - Ind Branch". The Cheque should be payable at par all over India. The DD should be made payable at New Delhi.
- Online Transfer (NEFT/RTGS) - In favour of "Northern Region Chapter of International Fiscal Association - Ind Branch" to HSBC Bank, 25 Barakhamba Road, N. Delhi – 110001. Current A/c No.: 051163483006, IFSC: HSBC0110002

Please fill in this Registration Form and mail with payment to: **IFA India Academy, C 56/ 9A, Sector 62, NOIDA, PIN- 201307, Uttar Pradesh. (Attention Ms. Preety Tyagi).** Scanned copy of the completed form can be mailed to taxcourses@ifa-indiaacademy.in but registration will be confirmed only upon receipt of the fees.