

17-Sep-2017	<p>1</p> <p>2</p>	<p>Article 6, 13</p> <ul style="list-style-type: none"> - Applied areas in <ul style="list-style-type: none"> - Article 6 – Income from immovable property - Article 13 – Capital gains - Concept of Indirect transfer and recent changes - Detailed understanding of the above Articles with reference to landmark International and Indian jurisprudence <p>2</p> <ul style="list-style-type: none"> - Overview of Base Erosion and Profit Shifting (BEPS) articles and significance in Indian context - Landmark Domestic/International judicial precedents on BEPS leads to genesis of BEPS - Equalization Levy or Google tax - Multilateral Treaty Instruments(MLI) - Case study 	<p>Sh. G.C SRIVASATAVA</p> <p>CA. ROHINTON SIDHWA</p>
23-Sep-2017	<p>1.</p> <p>2.</p>	<p>Expatriate Taxation Article 15, 16, 18, 19, 20, 28</p> <ul style="list-style-type: none"> - Applied areas in <ul style="list-style-type: none"> - Section 9 read with Section 15 - Article 15 – Income from employment or Dependent personal services - Article 16 – Director’s fees - Article 18 – Pensions - Article 19 – Government service - Article 20 – Students - Article 28 – Members of diplomatic missions and consular posts - Applicability of Section 192 - Detailed understanding of the above Articles with reference to landmark International and Indian jurisprudence - Compliance & documentation for inbound and outbound assignees Case study <p>2.</p> <p>Article 10, 11</p> <ul style="list-style-type: none"> - Applied areas in <ul style="list-style-type: none"> - Article 10 – Dividend 	<p>CA. SONU IYER & CA. PUNEET GUPTA</p> <p>CA. MOHIT AGARWAL</p>

		<ul style="list-style-type: none"> - Article 11 – Interest - Concept of Beneficial Ownership - Concept of Thin capitalization - Concept of Control Foreign Corporations (CFCs) - Detailed understanding of the above Articles with reference to landmark International and Indian jurisprudence - Case study <p>Article 8, 27, 29, 30, 31</p> <ul style="list-style-type: none"> - Applied areas in <ul style="list-style-type: none"> - Article 8 – Shipping, inland waterways transport and air transport - Article 27 – Assistance in the collection of taxes - Article 29 - Territorial extension - Article 30 - Entry into force - Article 31 – Termination - Detailed understanding of the above Articles with reference to landmark International and Indian jurisprudence - Case study 	CA. SIDDHARTH DADU
24-Sep-2017	1	<p>Article 5, 7, 14, 17</p> <ul style="list-style-type: none"> - Applied areas in <ul style="list-style-type: none"> - Article 5 – Permanent Establishment - Article 7 – Business profits - Article 14 – Independent personal services (UN Model) - Article 17 - Entertainers and sportspersons - Detailed understanding of the above Article with reference to landmark International and Indian jurisprudence - Case study 	PROF. (CA.) TARUN CHATURVEDI
	2	<p>Article 1 to 4</p> <ul style="list-style-type: none"> - Applied areas in <ul style="list-style-type: none"> - Article 1 – Persons covered - Article 2 – Taxes covered - Article 3 – Definitions - Article 4 – Resident, - Concept of PoEM and recent changes 	CA. ASHISH GARG & CA. TARUN KUMAR

		<ul style="list-style-type: none">- Anti-avoidance measures<ul style="list-style-type: none">- Special Anti-avoidance Rules (SAAR)- General Anti-avoidance Rules (GAAR)- Limitation of Benefits- Case study	CA. GAURAV SINGHAL
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