

COURSE TITLE	INTERNATIONAL TAXATION LAW
COURSE CODE	10BL01002
COURSE CREDITS	4

Objective:

- 1 To acquaint the students with a conceptual understanding of anti-avoidance measures.
- 2 To develop student's legal acumen related to the international taxation system.
- 3 To make students under the concept of double taxation.
- 4 To enable the students to understand the concept of transfer pricing.
- 5 To acquaint the students with a conceptual understanding of anti-avoidance measures
- 6 To outline the various emerging issues in the international taxation system.

Course Outcomes: After completion of this course, student will be able to:

- 1 Demonstrate the philosophy of the international taxation system.
- 2 Analyse the concepts relating to the double taxation regime.
- 3 Interpret various provisions of transfer pricing and anti-avoidance measures.
- 4 Evaluate and critically assess various emerging developments in the international taxation system.

Pre-requisite of course:N/A

Teaching and Examination Scheme

Theory Hours	Tutorial Hours	Practical Hours	ESE	IA	CSE	Viva	Term Work
3	1	0	50	30	20	0	0

Contents : Unit	Topics	Contact Hours
1	INTRODUCTION History of International Taxation, Basic Principles of International Taxation, Jurisdiction to Tax, Concept of Non-Resident Taxation, Tax Treaties- Legal Nature, Objective, Effect, and its Interpretation., Model Tax Convention: OECD Model, UN Model, and US Model	9
2	DOUBLE TAXATION REGIME Meaning and Types of Double Taxation , Need for DTAA, Principles of Interpretation and stages of life of DTAA, Key provisions of DTAA: General Scope, Taxes Covered, General Definition, Residence, and Permanent Establishment., Double Taxation System in India., India-Mauritius Double Taxation Avoidance Agreement.	9

Contents : Unit	Topics	Contact Hours
3	TRANSFER PRICING Transfer Pricing Background: Meaning and Importance of Transfer Pricing, OECD Model on Transfer Pricing: The Arm's Length Principle, Transfer Pricing Methods, Transfer Pricing Provisions in India	9
4	ANTI-AVOIDANCE MEASURES Tax Avoidance vs. Tax Evasion, Sources of Anti-Avoidance Measures, Legislative and Administrative Measures , Tax Avoidance- Techniques and Counter Measures, Indian Anti-Avoidance Measures and the Vodafone Case	9
5	EMERGING ISSUES Harmful Tax Exemptions, Tax Havens, Black Money vis-à-vis imposition on Tax law, Taxation of Electronic Commerce, Characteristics of Income from E-commerce – Jurisdiction Issues	9
Total Hours		45

Suggested List of Experiments:

Contents : Unit	Topics	Contact Hours
1	Issued related to International Taxation Law Issued related to International Taxation Law	15
Total Hours		15

Textbook :

- 1 Indian Double Taxation Agreements & Tax Laws, D. P. Mittal, Taxman Publications, 2014

References:

- 1 Indian Double Taxation Agreements & Tax Laws, Indian Double Taxation Agreements & Tax Laws, D. P. Mittal, Taxman Publications, 2014

Suggested Theory Distribution:

The suggested theory distribution as per Bloom's taxonomy is as follows. This distribution serves as guidelines for teachers and students to achieve effective teaching-learning process

Distribution of Theory for course delivery					
Remember / Knowledge	Understand	Apply	Analyze	Evaluate	Higher order Thinking / Creative
10.00	10.00	30.00	10.00	20.00	20.00