

**COURSE CURRICULUM TO BE COVERED IN THE PROFESSIONAL TRAINING  
(INTT PT) TO BE IMPARTED IN 120 HOURS**

**International Tax - Practice**

Sr No.	Topics
<b>A.</b>	<b>AN OVERVIEW OF INTERNATIONAL TAXATION</b>
	<ul style="list-style-type: none"> <li>• What is International Taxation?</li> <li>• International Tax Conflicts and Double Taxation</li> <li>• Double Tax Treaties</li> <li>• Domestic Tax Systems</li> <li>• International Offshore Financial Centres</li> <li>• Anti – avoidance Measures</li> </ul>
<b>B.</b>	<b>PRINCIPLES OF INTERNATIONAL TAX LAW</b>
	<ul style="list-style-type: none"> <li>• International Tax Law</li> <li>• Application of Tax Treaties</li> <li>• Interpretation of Tax Treaties</li> <li>• Some Legal Decisions of Treaty Interpretations</li> <li>• Model Tax Conventions</li> <li>• Bilateral Tax Treaties</li> <li>• Multilateral Tax Agreements</li> <li>• European Union</li> <li>• Harmful Tax Competition</li> </ul>
<b>C.</b>	<b>MODEL TAX CONVENTIONS ON DOUBLE TAX AVOIDANCE</b>
	<ul style="list-style-type: none"> <li>• Comparison of the model conventions: OECD Model convention of Income and Capital (OECD MC), UN Model Convention (UN MC), U.S. Model Convention (US MC)</li> <li>• Articles in the Model Conventions keeping in view the UN convention                         <ul style="list-style-type: none"> <li>○ Article 1 – Persons Covered</li> <li>○ Article 2 – Taxes Covered</li> <li>○ Article 3 – General Definitions</li> <li>○ Article 4 - Resident</li> <li>○ Article 5 - Permanent Establishment</li> <li>○ Article 6 - Income from Immovable Property</li> <li>○ Article 7 - Business Profits</li> <li>○ Article 8 - Shipping, inland waterways transport and air transport</li> <li>○ Article 9 – Associated Enterprises</li> <li>○ Article 10 - Dividend</li> <li>○ Article 11- Interest</li> <li>○ Article 12 - Royalties and Fees for Technical Services</li> <li>○ Article 13 - Capital Gains</li> <li>○ Article 14 - Independent Personal Services</li> <li>○ Article 15 - Dependent Personal Services</li> <li>○ Article 16 - Director's Fees</li> </ul> </li> </ul>

Sr No.	Topics
	<ul style="list-style-type: none"> <li>○ Article 17 - Artistes and Sportsmen</li> <li>○ Article 18 - Pensions</li> <li>○ Article 19 - Government service</li> <li>○ Article 20 - Students</li> <li>○ Article 21 - Other Income</li> <li>○ Article 22 – Capital</li> <li>○ Article 23 - Methods of Elimination of Double Taxation: <ul style="list-style-type: none"> <li>A - Exemption Method</li> <li>B - Credit Method</li> </ul> </li> <li>○ Article 24 - Non – Discrimination</li> <li>○ Article 25 - Mutual Agreement Procedure</li> <li>○ Article 26 - Exchange of Information (including Tax Information Exchange Agreements)</li> <li>○ Article 27 - Assistance in the collection of Taxes</li> <li>○ Article 28 - Members of Diplomatic missions and consular posts</li> <li>○ Article 29 - Territorial Extensions</li> <li>○ Article 30 - Entry into force</li> <li>○ Article 31 – Termination</li> </ul>
<b>D.</b>	<b>IMPACT OF DOMESTIC TAX SYSTEMS</b>
	<ul style="list-style-type: none"> <li>● Tax Residence of Fiscal Domicile</li> <li>● Source of Income or Gain</li> <li>● Basis of Tax Computation</li> <li>● Treatment of Tax Losses</li> <li>● Advance Tax Rulings</li> <li>● Foreign Tax Relief</li> <li>● Tax deduction at source/ Withholding taxes</li> </ul>
<b>E.</b>	<b>BASIC INTERNATIONAL TAX STRUCTURES</b>
	<ul style="list-style-type: none"> <li>● International Tax Structures</li> <li>● Tax structuring for Cross-border Transactions</li> <li>● International Tax structuring for Expatriate Individuals</li> <li>● Avoidance of Economic Double Taxation of Dividends</li> <li>● Tax Consolidation Rules (“Group Taxation”)</li> </ul>
<b>F.</b>	<b>ANTI-AVOIDANCE MEASURES</b>
	<ul style="list-style-type: none"> <li>● Judicial Anti-avoidance Doctrines</li> <li>● Anti-treaty Shopping Measures</li> <li>● Controlled Foreign Corporation</li> <li>● Some Other Anti-avoidance Measures</li> </ul>
<b>G.</b>	<b>INTERNATIONAL FINANCIAL CENTRE</b>
<b>H.</b>	<b>OTHER ISSUES IN INTERNATIONAL TAXATION</b>

Sr No.	Topics
	<ul style="list-style-type: none"> <li>• Electronic Commerce</li> <li>• Cross – Border Mergers &amp; Acquisitions – Tax concerns</li> <li>• Treatment of Exchange Gains and Losses</li> <li>• Trusts</li> <li>• Base Erosion and profit Shifting (BEPS)</li> <li>• Diverted profit tax</li> <li>• Financial Instruments</li> <li>• Partnerships</li> <li>• Recent judicial developments in India</li> <li>• Triangular Cases</li> </ul>

### International Tax - Transfer pricing

Sr No.	Topic
<b>A.</b>	<b>AN OVERVIEW/ INTRODUCTION OF TRANSFER PRICING</b>
	<ul style="list-style-type: none"> <li>• What is Transfer Pricing?</li> <li>• Historical background</li> <li>• International Transactions</li> <li>• Associated Enterprises Relationship</li> <li>• Arms length Principle –Article 9 of OECD/UN TP Model</li> <li>• Methods of Transfer pricing</li> <li>• Documentation</li> <li>• Audit Report</li> </ul>
<b>B.</b>	<b>COMPARABILITY ANALYSIS AND FUNCTIONAL ANALYSIS</b>
	<ul style="list-style-type: none"> <li>• Economic Analysis</li> <li>• Comparability Analysis</li> <li>• Functional Analysis</li> </ul>
<b>C.</b>	<b>SELECTION OF TRANSFER PRICING METHODS</b>
	<ul style="list-style-type: none"> <li>• Transaction based methods</li> <li>• Profit based methods</li> <li>• Transfer pricing controversies</li> </ul>
<b>D.</b>	<b>COMPARABLES</b>
	<ul style="list-style-type: none"> <li>• Selection or rejection of comparables</li> <li>• Timing issues in comparability</li> <li>• Case study for use of available data base</li> <li>• A comparison of Indian TP Rules with OECD and UN TP regulations</li> <li>• Selection of Most appropriate method</li> <li>• Comparability adjustments</li> </ul>
<b>E.</b>	<b>DOCUMENTATION AND DRAFTING</b>
	<ul style="list-style-type: none"> <li>• Discussion with examples and case studies relating to</li> </ul>

Sr No.	Topic
	documentation <ul style="list-style-type: none"> <li>• Drafting of Audit Report</li> <li>• Drafting of Transfer Pricing Study</li> </ul>
<b>F.</b>	<b>MISCELLANEOUS</b>
	<ul style="list-style-type: none"> <li>• Thin capitalization</li> <li>• Advance Pricing Arrangements</li> <li>• Special consideration for <ul style="list-style-type: none"> <li>▪ Intangible property</li> <li>▪ Intra-group services</li> <li>▪ Cost contribution arrangements</li> <li>▪ financial transactions (interest and financial guarantees)</li> </ul> </li> <li>• Business restructuring</li> <li>• Dispute resolution</li> <li>• Safe Harbour</li> </ul>
<b>G.</b>	<b>SPECIFIED DOMESTIC TRANSACTIONS' (DOMESTIC TP)</b>
<b>H.</b>	<b>TRANSFER PRICING ASSESSMENTS AND LITIGATIONS</b>

