

NIRMA UNIVERSITY
INSTITUTE OF LAW
B.A.,LL.B.(Hons.) and B.Com. LL.B. (Hons) Programme
Academic Year 2018-19
Institute Elective

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Course Code	2IE1017
Course Title	International Taxation Law

Course Learning Outcome (CLO)

At the end of the course, students will be able to:

1. Understand basic concepts of International taxation and taxation relief.
2. Compute income from international transaction as per Arm Length Price.
3. Analyze tax-treaties and General Anti- Avoidance rule.

Syllabus

Teaching Hours : 60 hours

Unit I Basic Concepts

12 hours

- 1.1 Charge of Income Tax
- 1.2 Scope of Total Income
- 1.3 Residence in India
- 1.4 Income deemed to be received
- 1.5 Income deemed to be accrued or arise in India
- 1.6 Certain activities not to constitute business connection in India

Unit II Double Taxation Relief

12 hours

- 2.1 Agreement with foreign countries or specified territories
- 2.2 Adoption by Central Govt. Of agreement between specified association for double taxation relief
- 2.3 Countries with which no agreement between exists

Unit III Special Provisions relating to avoidance of tax


12 hours

- 3.1 Computation of income from International Transaction having regard to arms length price
- 3.2 Associated Enterprise International Transaction and Domestic Transaction
- 3.4 Arms length price
- 3.5 Safe Harbour Rules
- 3.6 Advance Pricing Agreements
- 3.7 Secondary Adjustment

Unit IV General Anti Avoidance Rule (GAAR)

12 hours

- 4.1 Applicability of General Anti Avoidance Rule
- 4.2 Impermissible Avoidance Agreement
- 4.3 Determination of Taxes involving foreign transactions
- 4.4 Tax on dividend, royalty and technical fees


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4.5 Tax on income from units purchased in foreign currency.

Unit V Special Provisions relating to certain income of non residents 12 hours

- 5.1 Definitions
- 5.2 Computation of total income of non residents
- 5.3 Investment income and long term capital gains.
- 5.4 Recovery of tax in respect of non residents
- 5.5 Deduction of tax at source on the payment to non residents
- 5.6 Advance ruling

Suggested Readings:

- 1. Nugehalli, Nigam(2018)" International Taxation" Springer publications
- 2. Rohit Gupta, (2015)" Principles of International Tax Planning" Taxmann Publications.
- 3. D.P. Mittal, (2014)" Indian Double Tax agreement and Tax Laws" Taxmann Publications.
- 4. D.P. Mittal,(2014), "Law on Transfer Pricing in India" Taxmann Publications.
- 5. Rou Saunders, (2014), "The Principles of International Tax Planning", Taxmann publications.