



Centre for Tax Laws, NALSAR, Hyderabad

in collaboration with

TAXMANN[®]

Tax & Corporate Laws of INDIA

Jointly Announces



**Two Year M.A. in
INTERNATIONAL TAXATION**

(Distance Education Mode)

About the Programme

The unprecedented proliferation of cross-border transactions in a globalised and technically advanced world order essentially meant an increased presence of entities doing business on foreign soil. While such transcending of political borders and even physical marketplaces has brought opportunities and sources of tax revenues in the home country as well as the host country, it also poses its own set of challenges. Both domestic tax laws and DTAA regimes situated in the 'brick and mortar' model of doing business are found to be inadequate to capture the eccentric market players of the digital economy. An already existing problem further deepens with the on-going undercurrents between the Global North and South attempts to re-configure the existing principles and arrangements of international taxation.

Consequentially Double Tax Avoidance Agreements assume criticality in the present time taxation scene for more reasons than just avoiding double taxation.

Today any understanding of the law and practice of domestic tax law is incomplete without appreciating the implications of DTAA. This programme offers a thorough comprehension of international taxation and an in-depth understanding of the related concepts and controversies of high relevance be it for policy, practice or academics.

This is a course that caters to an audience of learners including professionals, company executives, revenue authorities, faculties, researchers or students.

Eligibility

A

Bachelor's Degree or equivalent in any discipline from any recognized University; or

B

Candidates appearing for the final year examination of Graduation/ Engineering are also eligible to apply

C

Full Members of ICSI/ICAI/ICMAI

Admission Procedure

Direct Admission subject to fulfilment of the eligibility criteria.

Fee Structure

Course fee: Rs. 50,000/- p.a. (5% fee concession to the candidates belonging to SC / ST / PWD Category).

Course Structure

Subject Code	Subject	Maximum Marks	Credits
SEMESTER - I Foundation of International Tax Treaty			
1.1.1	Understanding International Tax Treaties and Treaty Interpretation	100	6
1.1.2	Scope of Tax Treaties	100	5
1.1.3	Residence for Treaty Purposes	100	5
SEMESTER - II Tax Treaties - PART I			
1.2.4	Permanent Establishment and Allocation of Business Profits	100	6
1.2.5	Business Profits and Associated Enterprise and Transfer Pricing	100	6
1.2.6	Income from Immovable Property and Capital Gains	100	5
SEMESTER - III Tax Treaties - Part II			
2.3.7	Income from Equity and Debt Investment	100	5
2.3.8	Royalties and Fees for Technological Services	100	6
2.3.9	Methods of Elimination of Double Taxation and Most Favoured Nation Clause	100	5
2.4.10	Mutual Agreement Procedure and Exchange of Information and Enforcement	100	6
2.4.11	Taxation of Digital Economy and Tax Avoidance	100	6
2.4.12	BEPS and MLIs and International Taxation - the way ahead	100	5

Conduct of the Programme

PCP sessions will be conducted by the subject experts once each semester. Each credit shall consist of 3 teaching hours. The recorded videos of the classes and the reading material will be uploaded on the dedicated website. Attendance at the PCP is compulsory and the candidates should have at least

75% attendance in the PCP to appear for the end semester examination.

Case study analysis/project/assignments will be part of the concerned subjects and will be discussed in onsite/online sessions. The Assignments / Projects / Case Study in each subject will be evaluated for 30 marks and the end-semester examination will be evaluated for 70 marks.

The PCP Sessions may be attended by the candidates either physically on campus or online (live sessions). The examinations will be conducted physically at NALSAR Campus.

Award of the Degree

A candidate to be eligible for the award of the Master's Degree should submit all the assignments/projects/case studies and should secure 50% marks or 'B' grade in all the subjects obtaining at least a CGPA 5.50 out of 10.00.

**Tentative Admission Schedule
June – August per Year**

How to Apply?

Website:	Contact:	Email:
www.dde.nalsar.ac.in ; www.nalsarpro.org	+91-40-23498404/402 Mobile : 70755 89600	ddeadmissions@nalsar.ac.in

About Centre for Tax Laws | NALSAR

The National Academy of Legal Studies and Research (NALSAR) University of Law, Hyderabad, was established in 1998 by Act 34 of 1998. Since its inception, the University has been home to vital conversations on law and justice. NALSAR University of Law is one of the premier Law Universities in the country and has been consistently ranked as a top-tier Law University in India. NALSAR has been graded as Category-I University by the UGC as per the UGC Categorisation of Universities (only) for Grant of Graded Autonomy Regulations, 2018. NAAC has accredited NALSAR with an 'A' grade (A++ grade as per the new grading system) with a 3.60 CGPA out of 4.00, the highest score among all the National Law Universities.

NALSAR has pioneered legal research and has been at the forefront of introducing innovations in legal education throughout India. In furtherance of its research objectives and goals of nurturing and advancing the inter-disciplinary and intradisciplinary study of law, the University has established the Centre for Tax Laws (supported by Taxmann). CTL engages with critical thinking on questions of tax justice and deepens the discourse on normative, legal, policy and regulatory aspects of taxation. CTL is committed to building a non-hierarchical, collaborative, decentralised network of academia, researchers, professionals, students, industry and government. And thereby broadening and deepening collaborative best practices and research in tax laws and providing policy support to government, regulators and corporations.

About TAXMANN

Taxmann Alliance is the only publishing & product development company in India with complete backward and forward integration, right from the self-owned paper printing unit to the in-house research and editorial team, and finally reaching the reader through its distribution network across India, along with a robust technology team that ensures delivery of the content in various digital formats.

What started as a small family business in 1972, Taxmann has become a technology-oriented

Publishing/Product company with independent Research & Editorial, Production, Sales & Marketing, and Technology divisions. These four functions went on to become the backbone of Taxmann.

Taxmann owes its success to its core strength – the Editorial and Research Division, comprising of a highly motivated group of over 200 associates from the legal community (i.e., advocates, lawyers, chartered accountants, company secretaries) who monitor all the developments in the judicial, administrative and legislative fields and process the information with impeccable perfection, skill, and accuracy.