Contents

	PAGE
Objective	ν
About the Authors	vii
Foreword	ix - xii
Main Contents	xiii
Short Forms & Terms used in this Book	xvii - xix
Preface	xxi - xxvi
PART I	
DEMYSTIFYING DIGITAL TAXATION	
◆ Chapter 1 - Demystifying Digital Taxation	3 - 5
◆ Chapter 2 - Demystifying Computers	6 - 8
Chapter 3 - Demystifying OECD	9 - 12
 Chapter 4 - Demystifying Digital Corporations 	13 - 14
♦ Chapter 5 - Demystifying the GAP between technology & tax law	15 - 19
◆ Chapter 6 - Demystifying the difficulties in Drafting Digital Taxation System	20 - 23
◆ CONCLUSION OF DEMYSTIFICATION	24
♦ ANNEXURE I: MAYA	25
♦ ANNEXURE II: BEATITUDES	26
PART II	
INTERNATIONAL TAXATION EXPLAINED	
• Chapter 7 - International Taxation Existing Principles/Concepts	29 - 40
• Chapter 8 - Justification for the "Right to Tax"	41 - 46
♦ Chapter 9 - Tax Avoidance - Abuse of Law	47 - 51

xvi CONTENTS

	PAGE
◆ Chapter 10 - Illustrations of Global Tax Avoidance	52 - 64
♦ Chapter 11 - Tax Havens	65 - 66
◆ Chapter 12 - Other weaknesses of existing system	67 - 69
♦ Chapter 13 - Connecting factors not applicable to Global Corporations	70 - 76
♦ ANNEXURE - EXTRACTS OF :	
■ INDIAN HIGH POWERED COMMITTEE REPORT OF 2001	77
■ OECD REPORT DATED 8TH OCTOBER, 1998	78
■ OECD REPORT DATED 9TH OCTOBER, 2019	79-80
PART III	
ANALYSIS OF OECD UA AND PROPOSAL FOR SIMPLIFIED SEP & WHT BASED DIGITAL TAXATION SYSTEM	
◆ Chapter 14 - Analysis of OECD UA Proposal and Comparison with SEP & WHT based taxation	83 - 100
◆ Chapter 15 - Need for change and summary of the SEP & WHT based digital tax system	101 - 104
◆ Chapter 16 - Alternative Taxation Scheme: SEP & WHT based system in detail	105 - 121
♦ Chapter 17 - Simple Machinery Provisions for Digital Tax	122 - 129
◆ Chapter 18 - Digital tax on income arising from data	130 - 134
PART IV	
FUTURE OF INTERNATIONAL TAXATION	
♦ Chapter 19 - Several issues to be considered for future of International Taxation	137 -147
◆ Chapter 20 - Elimination of Double Taxation	148 - 149
♦ Chapter 21 - Summary, Notes & Conclusion	150 - 153
APPENDIX: Art of Debate	155 - 162