



NALSAR
University of Law, Hyderabad
(Accredited with 'A' by NAAC)

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Directorate of Distance Education

In Association with
TAXMANN[®]
Tax & Corporate Laws of INDIA

Two Year M.A. in INTERNATIONAL TAXATION



About the Programme

The unprecedented proliferation of cross border transactions in a globalised and technically advanced world order essentially meant increased presence of entities doing business on foreign soil. While such transcending of political borders and even physical market places 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.

Consequently Double Tax Avoidance Agreements assume criticality in 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 the international taxation and in-depth understanding of the related concepts and controversies of high relevance be it for policy, practice or academics.

Eligibility

- Bachelor's Degree or an equivalent Degree in any discipline from any recognized University; or
- Candidates appearing for the final year examination of Graduation / Engineering are also eligible to apply.

Admission Procedure

Direct Admission subject to fulfilment of the eligibility criteria.
Tentative Admission Schedule : June -August every year.

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

Course Structure

Subject code	SEMESTER I FOUNDATION OF INTERNATIONAL TAX TREATY		SEMESTER-III TAX TREATIES-PART II
1.1.1	Understanding International Tax Treaties and its implications on Domestic Tax Laws	2.3.9	Income from Equity and Debt Investment
1.1.2	Interpretation of Tax Treaty	2.3.10	Royalties and Fees for Technical Services
1.1.3	Scope of Tax Treaties	2.3.11	Taxation of Digital Economy
1.1.4	Residence for Treaty Purposes	2.3.12	Tax Avoidance
	SEMESTER II TAX TREATIES- PART I		SEMESTER-IV CHALLENGES AND FUTURE OF TAX TREATIES
1.2.5	Permanent Establishment	2.4.13	Methods of Elimination of Double Taxation
1.2.6	Business Profits and Associated Enterprise	2.4.14	Exchange of Information and Enforcement
1.2.7	Transfer Pricing and Allocation of Business Profits	2.4.15	Most Favoured Nation Clause and Mutual Agreement Procedure
1.2.8	Income from Immovable Property and Capital Gains	2.4.16	BEPs, MLIs and Future of International Taxation- The way ahead

Conduct of the Programme Personal Contact Programme (PCP) sessions will be conducted by the subject experts each semester. Each subject shall consist of 15 teaching hours. The recorded videos of the classes will be uploaded on the dedicated website. Attendance at the PCP is compulsory and the candidate should have at least 75% attendance in the PCP sessions to appear for the end semester examination.

The PCP sessions may be attended by the candidates either physically on campus or online also.

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 i obtaining at least CGPA 5.50 out of 10.00.



Directorate of Distance Education NALSAR UNIVERSITY OF LAW

Justice City, Shameerpet, Medchal District, Hyderabad - 500101, Telangana, India

Ph : +91 40 23498405 / 404 / 402; Mobile ' Whatsapp : +91 70755 89600 Email : ddeadmissions@nalsar.ac.in

www.dde.nalsar.ac.in, www.nalsarpro.org

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