



Centre for Tax Laws, NALSAR, Hyderabad

in collaboration with

TAXMANN[®]
Tax & Corporate Laws of INDIA

Jointly Announces



M.A. in International Taxation

(2 Year Degree Course in Distance Education Mode)

ABOUT THE PROGRAMME

In recognition of the fact that economies today operating in a globalized and technically advanced world order require comprehending principles and practice of international taxation, Centre for Tax Laws, NALSAR introduces M.A. (International Taxation). This course which is one of its kind in India dovetails principles of international taxation with domestic tax practice so as to offer an in-depth understanding of current taxation issues and developments in the Indian context. The course aims for the following:



To deepen and broaden the normative foundations of taxation



To get to appreciate the nuances of the tax treaty provisions, policies and politics by contextualizing the issues from an Indian perspective



To build capacity and nurture expertise in international taxation

OBJECTIVE OF THE PROGRAMME



To provide cutting-edge knowledge and in-depth analysis of implications of international taxation on domestic taxation



To encourage tax practice informed with the policies and politics behind international taxation vis-à-vis developing countries



To provide up-to-date working knowledge of treaty provisions from an Indian perspective



To encourage Indian scholarship on international taxation

DETAILED SYLLABUS



SEMESTER-I

Foundation of International Tax Treaty

- Past and Present of International Taxation
- Interpretation of Tax Treaty
- Scope of Tax Treaties (Art. 1,2,3)
- Residence for Treaty Purposes (Art. 4)



SEMESTER-II

TAX TREATIES – PART-I

- Permanent Establishment (Art. 5)
- Business Profits and Associated Enterprise
- Income from Immovable Property and Capital Gains
- Income from Equity and Debt Investment (Art. 10, 11)



SEMESTER-III

TAX TREATIES – PART-II

- Royalties And Fees for Technical Services (Art. 12)
- Shipping, Inland Transport, Waterways (Art. 8)
- Methods of Elimination of Double Taxation
- Most Favoured Nation Clause



SEMESTER-IV

CHALLENGES AND FUTURE OF TAX TREATIES

- Tax Avoidance in a Digital Economy
- Mutual Procedure Agreement
- Base Erosion and Profit Shifting and Multilateral Instruments
- International Taxation – the way ahead

Conduct of Programme



Duration

- ▶ Two Years
- ▶ Maximum period for completion of the programme is four years including the year of admission
- ▶ Candidature stands automatically cancelled after four years. Such candidate must apply afresh.



Contact Classes

- ▶ Personal Contact Programme (PCP) sessions to be conducted by the subject experts for six/seven days in each Semester at Hyderabad
- ▶ Live streaming of PCP sessions and recordings can be accessed on the website
- ▶ Minimum 75% attendance mandatory
- ▶ The University is at all the times bound by the Covid-19 Protocols issued by the Telangana Government and conduct of physical classes is subject to such protocols.



Course Material and Exams

- ▶ Relevant course material will be uploaded on the website
- ▶ Candidates can access the material through their login id
- ▶ Printed copies of the Self Learning Materials will be provided to the candidates
- ▶ Ordinarily, exams are conducted physically at the University and schedules are announced well in advance at least one month before exams. However, online exams may be considered in accordance with the applicable Covid-19 Protocols.

Application Procedure

APPLICATION FORM

Personal details

First name
Last name
Passport number

Date of Birth Nationality Phone

PO Box City Postal code

Country of Residence

Travel details

Date of departure Destination

Accommodation



Eligibility

- ▶ Bachelor's Degree or an equivalent Degree in any discipline from any recognized University; or
- ▶ Candidates appearing for the final year examination are also eligible to apply
- ▶ Qualified Chartered Accountants/Company Secretaries/Cost & Management Accountants



Fee Structure

- ▶ Course fee: Rs. 50,000 p.a. (5% fee concession to the candidates belonging to SC/ST/PWD Category)
- ▶ Repeat examination/Supplementary Examination fee: Rs.500 per paper/per project
- ▶ Re-evaluation Fee: Rs. 1,000 per paper
- ▶ Continuation fee beyond the minimum duration of the course till the maximum period: Rs. 5,000 p.a.
- ▶ Boarding & Lodging charges at campus (subject to availability) during classes/exam will be extra as per the University Rules
- ▶ Convocation fee will be charged separately as per the University Rules

To Apply Please Visit

<https://nalsar.ac.in/cdoe/register.php>

About 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 of the country and has been consistently ranked as a top-tier Law University of India. NALSAR University of Law is approved by the Bar Council of India and University Grants Commission. It has been graded as Category-I University by the UGC as per the UGC Categorization of Universities (only) for Grant of Graded Autonomy Regulations, 2018. NALSAR has been accredited by NAAC with 'A' grade (A++ grade as per new grading system) with 3.60 CGPA out of 4.00 which is 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. The University has emerged as a top destination for legal education and cutting edge research.

About TAXMANN

Our mission at Taxmann is to provide authentic and fastest reporting of information. We are proud to call ourselves as the #1 source for everything on the Laws of India. Our domain knowledge of more than 60 years, has helped us in being trusted by more than 500K legal professionals across the country.

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

Taxmann Alliance consists of four independent verticals & three subsidiaries. Taxmann has a dedicated in-house Research & Editorial Team of over 200 highly motivated legal associates, comprising of Lawyers & Advocates, Chartered Accountants, and Company Secretaries. They are responsible for keeping the readers abreast with the latest developments in the judicial, administrative and legislative fields in the form of authentic and precise articles and updates.

At Taxmann, we market & sell our products through refined channels, with a diverse network of dealers & distributors, in-house marketing team, and sales executives spread across the country.