

The course is for Education purpose only and the provision are based on OECD Model Tax Convention.

The content should not be considered an advise to act / not act on a particular matter, and proper opinion / advise / guidance should be sought. We do not assume any liability of any sort whatsoever, arising out of reliance on the content of this course.

Every effort has been made to avoid errors omissions in this course. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of appropriately. It is notified that neither the content creator nor the author or seller will be responsible for any damage or loss of action to anyone, of any kind, in any manner, therefrom. It is suggested that to avoid any doubt the reader should cross-check all the facts, law and contents of the course and seek professional advise.

No part of this content may be reproduced or copied in any form or by any means [graphic, electronic or mechanical, including photocopying, recording, taping, or information retrieval systems] or reproduced on any disc, tape, perforated media or other information storage device, etc., without the written permission of the publishers. Breach of those condition is liable for legal action.

All disputes are subject to Delhi, India jurisdiction only



ARTICLE 2 - TAXES

International Tax Course

REGISTER NOW >





International Tax Course

REGISTER NOW >



This Convention shall apply to
taxes on income and on capital
imposed on behalf of
one of the States **or**
of its political subdivisions **or**
local authorities,
irrespective of the manner in which they are levied

International Tax Course

REGISTER NOW >



Applicable on taxes
on income and
capital

Imposed on behalf
of contracting state,
Political subdivision
or local Authority

Manner in which
they are levied is
not material

International Tax Course

REGISTER NOW >



There shall be regarded as taxes on income and on capital

all taxes imposed on total income,

on total capital, or

on elements of income or of capital,

including taxes on gains from the alienation of movable or immovable property,

taxes on the total amounts of wages or salaries paid by enterprises,

as well as taxes on capital appreciation.

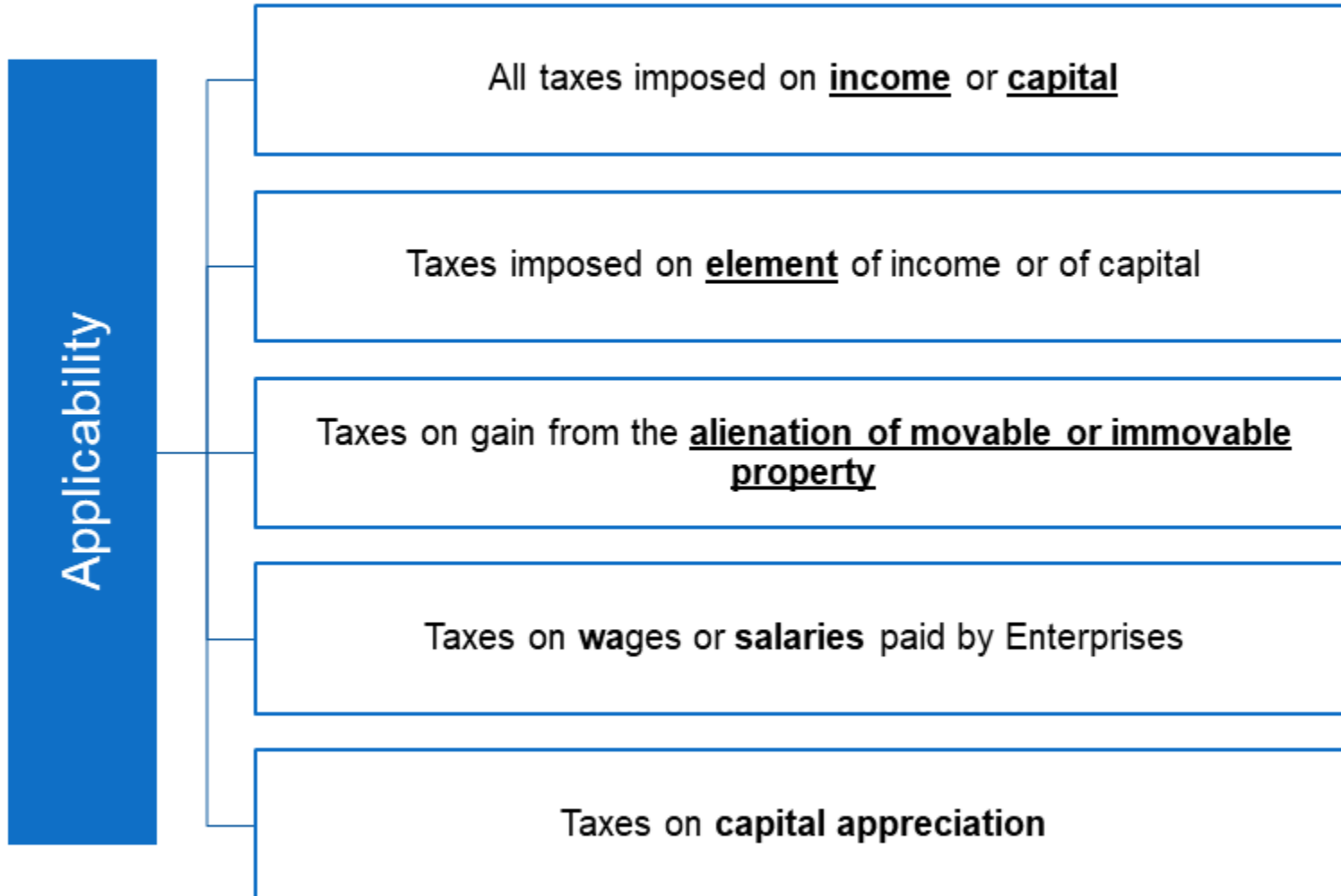
What shall be regarded as Taxes on income and on capital ?

International Tax Course

REGISTER NOW >



WHICH TAXES ARE COVERED ?



International Tax Course

REGISTER NOW >



The existing taxes to which the Convention shall apply are in particular :

(a) In State A

(b) In State B

International Tax Course

REGISTER NOW >



The Convention shall apply also to any **identical or substantially similar taxes**

that are imposed after the **date of signature** of the Convention

in **addition to, or in place of**, the existing taxes.

The **competent authorities** of the Contracting States shall notify each other of any **significant changes** that have been made in their taxation laws.

International Tax Course

REGISTER NOW >




- With over 20 years of experience, Arinjay has helped Clients on International Tax , M&A Tax and Direct tax matters impacting their business in India and UAE . He has worked on International tax with over 750 transaction of Inbound Investment, Outbound Investments, Due diligence, Family Structuring and Succession planning across sectors ;
- Arinjay has worked with over 500 UAE companies on UAE Economic Substance Regulations advisory services, and UAE Corporate Tax (proposed to be introduced from June 1, 2023) ;
- Delivered Live Seminar and Webinar on Economic Substance Regulations and UAE Corporate Tax
- Author of various books in International Tax and Direct Tax ;
- Trained more than 2000 CA's in Live international tax course (With two of the largest global tax firms) and over 5000 students in International Tax
- Created India's first e learning course on International tax for professionals in 2016 with students from over 30 countries.
- Editor International Tax at Taxmann Publications, New Delhi - Handled the Journal on International Tax with Taxmann Publications, India's oldest Publishing house on tax and corporate law publications.
- Faculty at the International tax Course of ICAI during the year 2009 & 10



CA Arinjay Jain

Faculty

International Tax Course



DTAA
Double taxation avoidance
agreement

Contact us

 contact@sortingtax.com

 + 91-9667714335

 sortingtax.com

The course is for Education purpose only and the provision are based on OECD Model Tax Convention.

The content should not be considered an advise to act / not act on a particular matter, and proper opinion / advise / guidance should be sought. We do not assume any liability of any sort whatsoever, arising out of reliance on the content of this course.

Every effort has been made to avoid errors omissions in this course. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of appropriately. It is notified that neither the content creator nor the author or seller will be responsible for any damage or loss of action to anyone, of any kind, in any manner, therefrom. It is suggested that to avoid any doubt the reader should cross-check all the facts, law and contents of the course and seek professional advise.

No part of this content may be reproduced or copied in any form or by any means [graphic, electronic or mechanical, including photocopying, recording, taping, or information retrieval systems] or reproduced on any disc, tape, perforated media or other information storage device, etc., without the written permission of the publishers. Breach of those condition is liable for legal action.

All disputes are subject to Delhi, India jurisdiction only

