



On behalf of the entire team at The Chamber, it gives us great pleasure to present the 3th Edition of the second year of publication (Vol. II) of The Chamber's International Tax Journal which is entirely focused on contemporary developments in international taxation viz. the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting ("MLI"). In this edition of the Journal, Chapter 1 adroitly attempts to decode and demystify the operation of MLI, how it will modify existing tax treaties and whether it succeeds in its objective of giving solace or does it end up tormenting the tax payer. In this edition of the Journal, Chapter 1 adroitly attempts to decode and demystify the operation of MLI, how it will modify existing tax treaties and whether it succeeds in its objective of giving solace or does it end up tormenting the tax payer. Chapter 2 discusses the changes sought to be brought about by the MLI o.....