



BACKGROUND In today's times, starting from incorporation of a business to sale of products and services, all happen at the click of a button. Almost everything is available digitally or in a digital format. This eliminates the need for creation of a physical presence in the market jurisdictions in which the sales take place/customers are located. Existing tax laws, along with the nexus and profits attribution rules, were built around traditional business forms and rely on their physical presence in a country. The existing international tax rules are based on agreements made in the 1920s and are enshrined in the global network of bilateral tax treaties. This does not cater to business models which have evolved as a result of digitalisation and globalisation. Thus, it is imperative that the current international tax laws be reformed to address how the digital economy is taxed. These tax challenges were first