



It gives us great pleasure to present the 1st Edition of Vol. VI of the Chamber's International Tax Journal. This is the 5th year of publication of this Journal which brings to you the very latest developments in international taxation. Within a relatively short time of four years, this Journal has created an enviable niche for itself by being well accepted by the professional fraternity and industry. The 4th Edition of Volume V (June 2022) focused exclusively on updating the multifarious developments in taxation of digital economy. It discussed OECD's work under Pillar One & Pillar Two while analyzing the update of 8th October 2021 on profit allocation, nexus rules and Global Minimum Tax Rules. It further dissected multilateral, bilateral and unilateral solutions for tax challenges from digitalized economy including useful discussions and updates on 'significant economic presence' and scope of Equalisation Levy I (2016) and Equalisation Levy II (.....