



It is my pleasure to present the 4th Edition of Vol. II of the Chamber's International Tax Journal which represents the culmination of the 2nd year of path-breaking effort in bringing our esteemed readers the very latest developments in international taxation. It is a matter of great honor to us that, within a relatively short time of two years and nine editions, this Journal has been well accepted by the professional fraternity and industry. In the first three editions of Volume II, we have covered updated knowledge on various aspects of international taxation such as OECD BEPS Action Plan on financial transactions & PE, GAAR and inbound transactions, contemporary developments in MLI, case study of impact of MLI on PE and tax systems of important world economies such as China & Netherlands. In this fourth edition, we have attempted to put all the comprehensive knowledge to practice and real-life interpretation by focusing exclusively on international l.....