



It gives us great pleasure to present the 2nd Edition of Vol. VI of the Chamber's International Tax Journal. This is the 6th year of publication of this Journal which brings to you the very latest developments in international taxation. Within a relatively short time of five years, this Journal has created an enviable niche for itself by being well accepted by the professional fraternity and industry. The 1st Edition of Volume VI (Sept 2022) focused exclusively on tax and regulatory regime for Intellectual Property / Intangibles ('IP'). It conceptually discussed the various types of IP and the issues involved in the overall IP tax regime under the Income Tax ('IT') Act and the tax treaties, with specific emphasis on cross border transactions in Intangibles. Also discussed was the new OECD Guidance on intangibles which concerns the allocation of intangible-related returns to the MNE group members performing DEMPE activities. The edition covered a.....