



It gives us great pleasure to present the 4th 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 3rd Edition of Volume VI (March 2023) was focused exclusively on international landmark jurisprudence of global significance with unique India perspective of such international court decisions. In this 4th Edition (June 2023), aims to provide comprehensive coverage of the proposed UAE Corporate Tax System including its inter-play with international tax systems, tax treaties and information sharing, etc. Chapter 1 provides a historical context of UAE's status as an important hub in int.....