



INTRODUCTION This article seeks to analyse two recent tax rulings. The first, a ruling of the Federal Court of Australia, the country's second highest appellate authority, in the case of Satyam Computer Services Ltd vs. Commissioner of Taxation¹. The second, is a ruling of the Authority for Advance Rulings in India, in the case of MasterCard Asia Pacific Pte. Ltd.² The Satyam case deals with the interplay of the India-Australia DTAA with the domestic law of Australia. This is an issue that goes to the foundation of the modern international tax system and the framework of bilateral tax treaties that comprise it. The MasterCard case deals with the evolving interpretation of the concept of "permanent establishment", a hot topic of debate among nations today, a conclusion to which has been made more pressing by the onset of the digital age, yet more difficult to find due to the intell.....