



It gives us great pleasure to present the 1st Edition of Vol. VIII of the Chamber's International Tax Journal. This is the 8th year of publication of this Journal which brings to you the very latest developments in international taxation. Within a relatively short time of eight 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 VII (June 2024) was focused on various topics of contemporary interest in the field of international taxation such as the shift in taxation ideology in Singapore which now seeks to tax foreign sourced capital gains and major transformation in U.K. international taxation which seeks to move toward a residency-based taxation framework instead of the 'non-domiciled' system. It also gave an update of Equalization levy and similar levies under BEPS-1 of OECD in different countries and developments relating to Pillar One and Pilla.....