



It gives us great pleasure to present the 2nd 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 1st Edition of Volume VIII (Sept 2024) was focused on international tax law and procedure relating to ESOPs. It analyzed the issues and regulatory nuances involved in cross border ESOPs which arise in case of a globally mobile employee. Also discussed were accounting requirements & standards and the implications under FEMA, SEBI Regulations and the Companies Act 2013 as well as the Withholding tax implications, treatment under tax treaties and OECD commentary on the matter. For international perspective, ESOP taxation in the US and Singapore was well covered.....