



It is with great pleasure that we present the 1st Edition of Vol. III of the Chamber's International Tax Journal which represents the beginning of the 3rd year of path-breaking effort in bringing our esteemed readers the very latest developments in international taxation. It is a matter of great honour to us that, within a relatively short time of two years, this Journal has been well accepted by the professional fraternity and industry. In the four editions of Volume II, we have covered updated knowledge on various aspects of international taxation such as OECD BEPS Action Plan on Financial Transactions & PE, GAAR and Inbound Transactions, contemporary developments in MLI, case study of impact of MLI on PE and tax systems of important world economies such as China & The Netherlands and analysis of international landmark jurisprudence of global significance with unique India perspective of such international court decisions. Chapter 1 of this Edition an.....