



We are happy to present the 4th and final Edition of Vol. III of the Chamber's International Tax Journal which marks the successful end of yet another year i.e. 3rd year of publication of the very latest developments in international taxation. We thank our esteemed readers comprising the professional fraternity and industry for accepting, within a relatively short time of three years, this Journal wholeheartedly. In the previous Edition of Volume III, we have covered very informative discussions and analysis on pre-immigration planning strategies relating to U.S., exhaustive dissertation of different forms of fiscally transparent entities in the U.S., its check-the-box regulations and the implications under DTAA, the recently introduced Foreign-derived intangible income (FDII) deduction as well as the Global Intangible low-taxed Income ("GILTI") and incisive discussion of the various basic and complex provisions relating to the U.S. Base Erosion and.....