



It is with great pleasure and pride that we present the 1st Edition of Vol. IV of the Chamber's International Tax Journal. This marks the beginning of the 4th year of publication of this Journal which brings to our esteemed readers the very latest developments in international taxation. It is a matter of great honor to us that, within a relatively short time of three years, this Journal has created an enviable niche for itself by being well accepted by the professional fraternity and industry. In the last Edition of Volume III, we analyzed a wide gamut of international topics such as tax implications for different kinds of U.S. immigration-statuses such as Resident Aliens and critically examined the immigration requirements relating to economic ties with U.S., dissected the Wayfair ruling in matter of Sales & Use Tax in USA, covered the tax implications of various method of acquisitions from the buyers' perspective in the U.S. such as stock acquisitions, asset acquis.....