



It gives us great pleasure to present the 3rd Edition of Vol. IV of the Chamber's International Tax Journal. As you may be aware, this is the 4th year of publication of this Journal which brings the very latest developments in international taxation. 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. The 2nd Edition of Volume IV (December 2020) was focused on analysing the concept of Residency for both corporates and individuals. The issue provided a historical background to the concept of residency along with providing comparison of rules of other countries. Further meaning of residency for availing benefits under tax treaties along with concept of dual residency, tie breaker rules and changes introduced by MLI were examined. Further various tax and regulatory issues arising from migration of individuals in the course of rendering employment incl.....