



It gives us great pleasure to present the 1st Edition of Vol. V of the Chamber's International Tax Journal. As you may be aware, this is the 5th year of publication of this Journal which brings the very latest developments in international taxation. Within a relatively short time of four years, this Journal has created an enviable niche for itself by being well accepted by the professional fraternity and industry. The 4th Edition of Volume IV (June 2021) was focused on deliberating and analyzing the complex issues involved in taxation of digital services, software and OECD approach along with jurisprudence in India. It examined the tax treatment of different methods or forms of software purchases under Indian laws and Treaty, dissected an important judgment of the Supreme Court on whether purchase of computer software pursuant to EULA / distribution agreement is in nature of royalty or business income under relevant tax treaties and finally dealt with taxation of Cross Border