



It gives us great pleasure to present the 3rd Edition of Vol. V of the Chamber's International Tax Journal. This is the 5th year of publication of this Journal which brings to you 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 2nd Edition of Volume V (Dec. 2021) focused exclusively on Permanent Establishments (PEs) by simplifying the complex issues involved in determination and taxation of PEs by way of case studies. It covered the concept of connecting factors for taxation of NRs under domestic law by analyzing the requirements of nexus to tax income of NR, describing types of nexus found in domestic law and impact of MLI on the concept of PE by way of pertinent case studies which show the interplay between domestic law nexus and nexus under DTAA. It also presented detailed discussions on P.....