



FIT/IBFD International Taxation Conference



**‘International Tax: A Quarter Century of Change and Challenge’2 – 4
December 2021**

Introduction

We are pleased to invite you to the 25th Anniversary Edition of the FIT/IBFD International Taxation Conference. The theme for this special event is **‘International Tax: A Quarter Century of Change and Challenge’**.

The event will feature presentations on the current state of international tax reform, setting this in rich historical context, and addressing the potential practical implications of the Pillar 1 and Pillar 2 proposals. There will also be technical sessions on particular aspects of international tax, with special focus on tax treaties, transfer pricing and general anti-avoidance rules.

The sessions will feature speakers from all over the world, spanning the entire spectrum of the tax profession – tax practice, industry, academia and the judiciary.

This event is online and available to all our international tax friends and clients, both within and outside India. The online conference is a three-day event.

Topics and Summaries

A.Global Overview of Recent Developments in International Tax

B.Three Technical Sessions on Tax Treaties, covering the following:

- **Treaty Entitlement** (with a focus on the principal purpose test and treaty entitlement in specific scenarios, e.g. fiscally transparent entities).
- **Cross-Border Payments** (focusing on beneficial ownership, income characterization (e.g. payments for the use of certain types of software) and fees for technical services. Focusing on the Indian context, this session will also address the revived significance of the dividend article, and the interaction with the dividend distribution tax.
- **Permanent Establishments** (focusing on recent developments, including the practical impact of recent and flagship cases, e.g. the Formula One decision).

C. GAAR – the Global Experience in the Indian Context

This session will contain technical presentations and a panel discussion on the following topics:

- The GAAR versus the SAAR.
- The GAAR versus the US anti-avoidance doctrines.
- Role of the judicial GAAR precedents for the interpretation of the statutory GAAR.
- Can the GAAR apply in the case of tax benefits offered by the domestic tax law?
- Can the GAAR in the domestic tax law apply in a tax treaty situation?
- Who bears the burden of proof?

D. Transfer Pricing – Selected Issues

This highly practical session will contain technical presentations and a panel discussion on the following topics:

- Advance Pricing Agreements (APAs): Experience in India and elsewhere.
- Profit Split Method: The global experience.
- Turnover Filter: Experience in India and other jurisdictions.
- Case Studies.

E. International Tax Reform in 2021 – Challenges, Prospects and the Way Forward

This theme will be dealt with in the following two sessions:

Pillar One – Selected Issues

- Where Are We Now? An update on developments.
- Technical Issues and Implementation Considerations.
- The UN Model (Article 12B): Overview and practical considerations.
- Focus on India (Equalization Levy, Significant Economic Presence and Other Issues).
- The United States Approach.

Pillar Two – Selected Issues

- Where Are We Now? An update on developments.
- Technical Issues (the Tax Base, the Income Inclusion Rule and Switchover Rule).
- Global Minimum Corporate Tax Rate (15%): A realistic goal?
- Pillar Two and Developing Countries: Key considerations.
- Pillar Two and Tax Administration: Challenges and opportunities.

General Information

- The conference will be held online.
- It will be conducted in English.

Registration

How to register

If you are interested in attending the conference on 2-4 December 2021, please register online:

[This Link.](#)

Decemebr 2021 Conference - Download Registration from here

For more information, contact us at internationaltax.foundation@gmail.com