



राष्ट्रीय प्रत्यक्ष कर अकादमी
NATIONAL ACADEMY OF DIRECT TAXES
छिंदवाडा रोड, नागपुर-440030
CHHINDWARA ROAD, NAGPUR – 440030

NOTE

CBDT-OECD Advanced Seminar on Tax Treaties

The CBDT-OECD Advanced Seminar on Tax Treaties was organized from 22nd to 26th October 2018 for officers of the rank of ACsIT to CsIT from various Pr. CCIT (CCA)/DGsIT charges across the country. A total number of 23 participants (including 3 foreign participants, one each from Malaysia, Sri Lanka & Rwanda) attended the programme.

The basic objective of the programme was to ensure a reasonable understanding of the application of tax treaties with an opportunity to examine in detail the relatively complex tax treaty application, interpretation and policy issues. Apart from covering the current treaty issues relating to the taxation of business profits and the work of OECD relating to base erosion and profit sharing (BEPS), the seminar brought clarity on terms like Permanent Establishment, Royalties, Beneficial ownership and the application of the principal purpose general anti-avoidance test. Inputs on Multilateral Instruments that India has signed to rapidly amend India's tax treaties were also shared in the seminar.

The seminar was led by Mr. Lee Harley and Mr. Nestar Venegas, both from the OECD Secretariat alongwith Mr. Michael Kiesewetter of the Federal Ministry of Finance of Germany and Mr. Shane Terrance Price from the Australian Taxation Office. The programme was valedicted and certificates to the participants were distributed at the hands of Smt. Asha Agarwal, Pr. DG (Trg.), NADT, on 26th October, 2018.