



NATIONAL ACADEMY OF DIRECT TAXES, INDIA



2-Week Training Programme: "International Taxation & Transfer Pricing: Comprehensive Capsule"

Day-1: 19th May, 2025

Economic Concepts relevant to International Taxation
Understanding Global Tax Governance
Overview of basic concepts of International Taxation

Day-2: 20th May, 2025

The Model Tax Conventions & anatomy of a tax treaty
Residence of Individuals & Companies under Tax Treaties
Permanent Establishment (PE): Definition and Evolution
Taxation of Income (Dividends, Interest, Royalties)

Day-3: 21st May, 2025

Withholding Tax Mechanism and Treaty Overrides
Article 7, Article 15-16, Special Rules, Capital Gains
Taxation of Shipping and Air Transport Income

Day-4: 22nd May, 2025

Hybrid Mismatch Arrangements; CFCs
Anti-Avoidance Measures
Mechanisms of International Tax Cooperation

Day-8: 26th May, 2025

Concept & Need for Transfer Pricing Regulations
Arms-Length Principle (ALP): Concept and Evolution
TP Methods, Comparability & Functional Analysis

Day-9: 27th May, 2025

Selection of the Most Appropriate Method
TP Documentation Requirements
Risk Analysis and Demarcation of Functions in MNEs
Transfer Pricing in Intra-Group Services and Intangibles

Day-10: 28th May, 2025

Transfer Pricing in Financial Transactions
Transfer Pricing for Tangible Goods
OECD BEPS Project: Brief overview & Action Plan

Day-11: 29th May, 2025

BEPS Action Plan: Going Deep
Tax Challenges of the Digital Economy
Pillar One & Pillar Two

Study Tour on
Days 5, 6 & 7

Symposium by
participants on Day-10