

Day 1: Introduction & Articles 1, 2, 3, and 4

- *Overview of DTAA:*
- Concept and purpose of Double Taxation Avoidance Agreements (DTAA)
- Key objectives: Preventing double taxation, promoting cross-border trade & investment, and resolving conflicts in taxation
- *Article 1 - Persons Covered:*
- Defining which persons (individuals, entities) are covered under the treaty.
- Scope of application for residents of contracting states.
- *Article 2 - Taxes Covered:*
- Taxes covered under DTAA (income tax, capital gains tax, etc.).
- Scope of different taxes covered by bilateral treaties.
- *Article 3 - General Definitions:*
- Definitions of critical terms such as "resident," "national," "income," etc.
- Understanding the terminologies used across the agreement.
- *Article 4 - Residence:*
- Criteria to determine the "residence" of individuals or entities.
- Tie-breaker rules when an individual or entity is a resident of both contracting states.

Day 2: Articles 5 and 6

- *Article 5 - Permanent Establishment (PE):*
- Definition and significance of PE in international taxation.
- Types of Permanent Establishment (e.g., branch, office, factory, construction site).
- Impact of PE on taxation rights between the contracting states.
- *Article 6 - Income from Immovable Property:*
- Taxability of income derived from immovable property.
- Allocation of rights to tax between the two contracting states on income from property.

Day 3: Articles 7, 8, 9, and 10

- *Article 7 - Business Profits:*
- Understanding the taxation of business profits under the DTAA framework.
- Allocation of taxation rights on business profits between the two states.
- *Article 8 - Shipping and Air Transport:*
- Special rules regarding the taxation of profits from international shipping and air transport.
- Exemptions or reduced tax rates available in the case of shipping and air transport.
- *Article 9 - Associated Enterprises:*
- Definition and concept of associated enterprises.
- Transfer pricing and its relevance in international taxation.
- Allocation of profits among associated enterprises.
- *Article 10 - Dividends:*

- Taxability of dividend income.
- Reduction of withholding tax rates on dividends.
- Impact of treaty provisions on dividend taxation.

Day 4: Articles 11, 12, and 13

- *Article 11 - Interest:*
- Taxation of interest income under DTAA.
- Reduced tax rates on interest through treaties.
- *Article 12 - Royalties and Fees for Technical Services:*
- Taxation of royalties and fees for technical services.
- Allocation of tax rights between the contracting states on royalties and technical services.
- *Article 13 - Capital Gains:*
- Taxability of capital gains.
- Exemptions or reduction in tax rates on capital gains arising from the sale of property or shares.

Day 5: Articles 15, 16, 17, and 18

- *Article 15 - Employment Income:*
- Taxation of income from employment.
- Rules governing the taxation of income earned by employees in foreign countries.
- *Article 16 - Directors' Fees:*
- Taxation of directors' fees under the DTAA.
- Clarifying the allocation of taxation rights between contracting states.
- *Article 17 - Artistes and Sportsmen:*
- Taxation of income of entertainers, athletes, and sports professionals.
- Provisions to prevent double taxation of income earned through performances.
- *Article 18 - Pensions:*
- Taxation of pension income.
- How pensions are taxed in both the home country and the country of residence.

Day 6: Articles 19, 20, and 21

- *Article 19 - Government Service:*
- Tax treatment of income derived from government services.
- Clarifying the rules regarding taxation in the country of service versus the country of residence.
- *Article 20 - Students and Trainees:*
- Exemptions for students and trainees under DTAA.
- Rules for taxation of educational grants and stipends.
- *Article 21 - Other Income:*
- Taxation of income not specifically covered under other articles of the treaty.
- General principles for taxing other income types.

Day 7: Articles 22 and 23 & Treaty Procedure

- *Article 22 - Non-Discrimination:*
- Preventing discriminatory taxation practices.
- Ensuring that nationals and residents of one country are not treated unfairly in the other contracting state.
- *Article 23 - Mutual Agreement Procedure:*
- Mechanism for resolving disputes between contracting states.
- How to use the Mutual Agreement Procedure (MAP) to settle issues related to taxation under the treaty.

- *Other Procedure Aspects:*
- *How a DTAA comes into effect:*
- Explanation of the procedural aspects of how treaties are negotiated, signed, and ratified.
- The process for implementing a new treaty and its application in domestic law.
- *Updating and Amending Treaties:*
- Procedure for renegotiating existing treaties and handling amendments.
- *Practical Case Studies:*
- Overview of how DTAAs are practically applied in international business scenarios.

Conclusion & Wrap-Up

- Recap of key articles covered during the course.
- Case studies and real-life examples to understand the application of DTAA in various contexts.
- Discussion on recent changes or updates in international tax laws, if applicable.