

LL.M/C.P/ITL/02/18/05

ONE YEAR LL.M DEGREE SECOND SEMESTER EXAMINATIONS, MAY 2018

INTERNATIONAL TAXATION

Time: 3 Hours

Maximum marks: 50

Answer ANY FIVE questions. Each question carries TEN marks

(5 x 10 = 50)

- I. What is the impact of domestic tax law on international taxation?
- II. Trace the evolution of model tax conventions.
- III. Discuss the niceties of taxation of capital gains and income from immovable property under model conventions.
- IV. Write a short essay on the importance of permanent establishment.
- V. Critically examine the reasons for treating royalty as a separate category under tax conventions. Examine whether there exists circumstances in which the same is considered under some other category?
- VI. What is the mode of taxing of profits from international traffic under model conventions? Analyse why it requires a separate treatment?
- VII. Attempt a comparison between UN and OECD Models of Double Taxation Avoidance Agreements.
- VIII. What are the various heads of income under Indian income tax law. How far is it possible to correlate the same with different categories discussed under model conventions?
