International Taxation, FEMA, FDI & Cross-Border Business Strategies

This course provides detailed insights into international tax laws, foreign exchange regulations, and strategic frameworks governing cross-border investments and global business operations.

Detailed Course Content:

- Fundamentals of international taxation and principles of cross-border taxation
- Residence-based and source-based taxation systems
- Permanent Establishment (PE): fixed place, agency, and service PE concepts
- Attribution of profits and transfer of functions, assets, and risks
- Double Taxation Avoidance Agreements (DTAA):
  - Interpretation of tax treaties
  - Methods of elimination of double taxation
  - Mutual Agreement Procedure (MAP) and dispute resolution
- Transfer Pricing:
  - Arm's length principle and transfer pricing methods

    - Benchmarking analysis and documentation requirements
    - Transfer pricing audits and dispute management
- OECD BEPS Action Plan and global tax reforms
- Overview of Foreign Exchange Management Act (FEMA):
    - Objectives, structure, and regulatory framework
    - Capital account and current account transactions
- Foreign Direct Investment (FDI) policy in India:
    - Sectoral caps, entry routes, pricing guidelines, and compliance
- Inbound investment structures: subsidiaries, joint ventures, branches, and liaison offices
- Outbound investment and Overseas Direct Investment (ODI) regulations
- Cross-border mergers and acquisitions: regulatory approvals, taxation, and valuation
- International business strategies:
    - Market entry models and global expansion planning
    - Cross-border financing and supply chain considerations
- Risk management, governance, and compliance in international operations