

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**School of Law**

Bachelor of Law

Mid Term Examination - Mar 2024

Duration : 90 Minutes

Max Marks : 50

**Sem VI - J1UA609T - International Taxation**General Instructions*Answer to the specific question asked**Draw neat, labelled diagrams wherever necessary**Approved data hand books are allowed subject to verification by the Invigilator*

- 1) What is the concept of advance ruling? K2 (2)
- 2) Define the basic types of inheritance are provided as OOP feature. K1 (3)
- 3) How tax on income is calculated? K2 (4)
- 4) What is the significance of permanent establishment (PE) in international taxation? K2 (6)
- 5) How do controlled foreign corporations (CFC) rules work? K3 (6)
- 6) Mention the tax method/process for foreign companies. K3 (9)
- 7) What is the role of the Organization for Economic Co-operation and Development (OECD) in international taxation? K4 (8)
- 8) How do controlled foreign corporation (CFC) rules prevent tax avoidance? K4 (12)

**OR**

What are hybrid mismatch arrangements in international taxation? K4 (12)