

School of Law

**Integrated Bachelor of Arts - Bachelor of Law
Semester End Examination - Jun 2024**

**Duration : 180 Minutes
Max Marks : 100**

Sem VIII - BALB5034 - BBLB5034 - 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

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| 1) | Mention the tax method/process for non- resident entities. | K1(2) |
| 2) | How does the economic substance doctrine impact international tax planning? | K2(4) |
| 3) | How does base erosion impact tax revenues? | K2(6) |
| 4) | How do tax treaties define tax residency for individuals and companies? | K3(9) |
| 5) | What are the tax implications of being a tax resident in multiple countries? | K3(9) |
| 6) | What is the most appropriate transfer pricing method for a particular transaction? | K5(10) |
| 7) | What is the cost plus method in transfer pricing? | K4(12) |
| 8) | How do tax treaties affect withholding tax rates? | K5(15) |
| 9) | What is a tax haven? | K5(15) |
| 10) | How do tax treaties resolve conflicts between different countries tax laws? | K6(18) |