



It gives us great pleasure to present the 3rd Edition of Vol. VI of the Chamber's International Tax Journal. This is the 6th year of publication of this Journal which brings to you the very latest developments in international taxation. Within a relatively short time of five years, this Journal has created an enviable niche for itself by being well accepted by the professional fraternity and industry. The 2nd Edition of Volume VI (Dec. 2022) attempted to demystify the latest innovation in the tech world – cryptocurrency and the issues & challenges that it raises in local and global taxation. It covered the conceptual groundwork on cryptocurrencies & Blockchain by discussing the background, features and advantages of distributed ledger technology, how blockchain works, crypto mining, crypto vs blockchain, types of crypto, DeFi (Decentralised Finance), Smart Contracts, etc. It also dealt wit.....