



It gives us great pleasure to present the 2nd Edition of Vol. VII of the Chamber's International Tax Journal. This is the 7th year of publication of the Journal where we have strived to bring to you the very latest developments in international taxation. The Journal has created an enviable niche for itself by being well accepted by the professional fraternity and industry. The 1st Edition of Volume VII (September 2023) provided comprehensive coverage of the features, incentives, tax, law and regulatory aspects of the new international financial services center viz. GIFT City. It focused exclusively on the path-breaking initiatives of the Govt. of India on the GIFT City and the various regulatory measures by the IFSC Authority. The current 2nd Edition of Volume VII (December 2023) is devoted to the complex and contemporary theme of Succession Planning i.e. the smooth and tax-efficient transmission of wealth and assets from one generation to the next so as to