



We are happy to present the 3rd Edition of Vol. III of the Chamber's International Tax Journal which represents the continuation of the 3rd year of path-breaking effort in bringing our esteemed readers the very latest developments in international taxation. It is a matter of great honor to us that, within a relatively short time of two years, this Journal has been well accepted by the professional fraternity and industry. In the previous Edition of Volume III, we have covered very informative discussions and analysis on International Holding structures in the new era of GAAR & PPT, need and application of synthesized text of bilateral treaties, key challenges of POEM including under MLI, evolution of PE concept from physical to virtual and taxing of digital economy involving the development of the Global Anti-base erosion proposal. Chapter 1 of this Edition is of immense interest as it deals with the contemporary topic of pre-immigration plannin.....