INTERNATIONAL TAX JOURNAL

JUNE - 2022 | CTCITJ. V | NO. 4



Contents

Editorial — Paresh P. Shah	111
From the President	V

	-	age No.
1.	OECD Pillar One – will it see the light of the day? — CA Madhu Agarwal	1
2.	An overview of Pillar 2 Proposals — Mr. Hariharan Gangadharan	15
3.	Recent updates in the field of digital taxation and actions of the office of the US Trade Representative — CA Raghav Bajaj	28
4.	Multilateral, bilateral and unilateral solutions for tax challenges from digitalized economy — CA Radhakishan Rawal	40
5.	India – Update on SEP and expanded scope of Equalisation Levy in view of OECD updates — CA Ganesh Raigonalan	60

June