

School of Law

Bachelor of Law
ETE - May 2023

Time : 3 Hours

Marks : 50

Sem X - BBLB5034 - International Taxation

Your answer should be specific to the question asked

Draw neat labeled diagrams wherever necessary

1. Explain the relationship between taxation and liberalization policy? K1 CO1 (2)
2. Exemptions are used by countries to avoid the problem of double taxation. Explain. K2 CO2 (2)
3. What is first bite of the apple rule K3 CO3 (2)
4. In case of transfer pricing, who has the burden of proof to show that appropriate method has been followed. K3 CO4 (2)
5. What is the difference between application of international tax principles between developing and developed countries K4 CO5 (2)
6. Suggest the advantages and disadvantages of advance ruling. K3 CO1 (5)
7. With the help of relevant examples and caselaws, explain the role and purpose of transfer pricing regulations. K4 CO2 (5)
8. Any kind of prior agreement can prevent future disputes. In context of the above statement, explain the difference between Mutual Agreement Procedure and Advance Pricing Agreement. K6 CO6 (6)
9. There are specific methods to determine tax liability using arm's length principle. What are there different methods. K4 CO3 (8)
10. **Explain the concept of multilateral Advance Pricing Agreement (APA). What are some other types of APAs** K5 CO4 (8)
11. **Explain the necessity of DTAA in context of international tax.** K6 CO5 (8)