Name.			Printed Pages:01		
Student Admn. No.:					
School of Law					
Back Paper Examination Even Semester (Non - Graduating Batches) – June 2024					
[Programme: BALLB] [Semester: X)[Batch:]					
Course Title: International Taxation			Max Marks: 100		
Course Code: BALB5034			Time:3 Hrs.		
Inst	Instructions: 1. All questions are compulsory.				
2. Assume missing data suitably, if any.					
			K	COs	Marks
		Level		IVILLIS	
SECTION-A (15 Marks) 5 Marks each					
1.	What are tax havens?		K1	CO 1	5
2.	What is round tripping?		K2	CO 2	5
3.	What is a mutual agreement procedure in transfer pricing?		K 2	CO 2	5
SECTION-B(40 Marks) 10 Marks each					
4.	Appraise the role of OECD in regulating promoting principles of international		K2	CO 2	10
4.	taxation?		IX2		10
5.	Explain the concept of permanent establishment.		К3	CO 2	10
6.	What is treaty shopping in relation to DTAA?		К3	CO 3	10
7.	Critically analyze the concept of Advance Ruling?		K4	CO 3	10
SECTION-C (45 Marks) 15 Marks each					
8.	What is a Transfer Pricing Certificate? What is its role in preventing transfer pricing		К3	CO 4	15
9.		analyze the arm's length principle. Explain the mechanism in which tax	K4	CO 5	15
· ·		determine whether arm's length principle was followed or not?	17.4		
10		banama paper and tax evasion mechanisms generally employed by bus people to evade paying taxes.	K4	CO 6	15
	unserupations people to evade paying taxes.			I	