

Case Studies on Tax Residency

led by

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Tax Resident

- An individual needs to be a Tax Resident of a country to be liable to pay taxes in that country on his personal income.
- Many people around the world believe that the standard rule is that if you spend 183 days or more in a country, you become a Tax Resident of that country.
- Different countries have different criteria for being classified as a Tax resident e.g. if you have a passport or, if you own a house or, if your employer is in that country etc.
- Many countries also have a lesser number of day threshold (e.g. India will have a 120 days threshold) instead of the 183 days threshold

Objectives

- Hence this session is designed with the objective of knowing a little more about these Tax Residency “traps” prevailing in different countries.
- This will be done through discussions amongst groups of 6-8 participants in each group, preferably from different countries.
- This session is also different because there is not 1, nor 2, but 3 different case studies. Don't worry, each group will get only 1 out of the 3 case studies, but in the end all participants will get to know about 3 different situations from the presentation of other groups

Time management

- 14:10 – 14:20 – Formation of groups
- 14:20 – 15:00 – Discussion on the case study given to your group (every team member should participate and present the view from their country)
- 15:00 – 15:30 – Preparing the advice to be offered to the client (on paper or in word / ppt) (select the most favourable option from all the options discussed in your group)
- 15:30 – 16.00 – Coffee Break
- 16:00 – 17:30 – Group Presentation 15 mins per group (10 mins to the group to present their advise to an advisory panel setup by the client, 5 mins to the advisory panel to grill the group on the advise it was offered)

Remember!

- All the case studies are hypothetical and prepared to initiate discussions, but please do not make out-of-the-box assumptions while giving advise.
- The objective is to learn from each other and knowing how tax residency rules apply in different countries.
- Hence there is no single solution to the case studies, everyone will have different views because they come from different countries.

THANK YOU!

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