

# GGI ITPG Asia Pacific Online Meeting

10<sup>th</sup> November 2020

Chaired by  
Ashishkumar Bairagra  
Ross Forrester

# Agenda

<b>Name</b>	<b>Firm</b>	<b>Topic</b>
Ashishkumar Bairagra	M L BHUWANIA AND CO LLP	Introduction
David Lechem and Stephen Jankelowitz	Ageis Accounting and Tax Pty Ltd	Australian Temporary Resident Rules
Vijesh Zinzuwadia	Zinzuwadia & Co.	Issues in Residential Status of Indians held up outside India
Chirag	VCMV & ASSOCIATES LLP	Redomiciliation – A new way of Corporate Restructuring
Chaitanya Maheshwari	M L BHUWANIA AND CO LLP	Implementation status of BEPS Action Plan in India

# Source based v/s. Residence based

- The Covid-19 pandemic will not have an impact on taxes which are levied on the source based rule. Incomes which are taxed on residence based rule will be impacted
  - Residence of the individual
  - Residence of the entity (Permanent Establishment, Management and Control, Place of Effective Management etc.)
- Consequent impact on application of MLI / DTAA as well

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**THANK YOU!**

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