DR. AMAR MEHTA'S

INTERNATIONAL TAX ACADEMY

MASTER SERIES • TWO PROGRAMMES

International Tax Treaty Master Series

Article 5 (Permanent Establishment) & Article 7 (Business Profits)

From Establishing Tax Nexus to Profit Attribution

Led personally by

Dr. Amar Mehta

Former International Tax Partner, EY (India)

Former Senior Advisor, International Taxation, KPMG (India)

PhD, International Tax Law

20	33+	Big 4	PhD
LIVE SESSIONS	YEARS OF PRACTICE	PARTNER & ADVISOR	INTERNATIONAL TAX

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SCAN TO VISIT THE ACADEMY

Built for serious learners. Delivered to the very highest standard.

Programme Overview

The International Tax Treaty Master Series is a comprehensive executive programme designed to build a practical and in-depth command of two of the most consequential provisions under international tax treaties — **Article 5 (Permanent Establishment)** and **Article 7 (Business Profits)**. Together, these provisions form the foundation of international taxation.

Article 5 determines *whether* a country has the right to tax a foreign enterprise, by establishing the existence of a Permanent Establishment. Article 7 then determines *how much* profit may be attributed to that Permanent Establishment and taxed in the source country. The two articles are studied in sequence — from establishing tax nexus to attributing profit — so that participants see the complete arc of the analysis.

Throughout, the programme weaves together treaty interpretation, the OECD Commentary and UN Model Convention provisions, leading judicial precedents, practical illustrations, profit-attribution methodologies, and contemporary international tax developments.

About the Faculty

Dr. Amar Mehta brings more than 33 years of experience in international taxation, advising clients across multiple jurisdictions and industries on the most demanding questions in cross-border taxation.

- Former Partner — EY India
- Former Senior Advisor — KPMG India
- PhD in International Tax Law
- Author of a Commentary on Permanent Establishment
- Speaker at various international tax conferences
- More than 33 years of experience in international taxation

Who Should Attend

- Chartered Accountants
- Tax Professionals
- Tax Lawyers
- Transfer Pricing Professionals
- Corporate Tax Teams
- Finance Professionals
- CFOs and Controllers
- CA Final Students
- Researchers and Academicians
- Professionals aspiring to build a career in international tax

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Article 5 — Permanent Establishment Master Series

DURATION	SCHEDULE	PROGRAMME DATES
10 Sessions · 2 hours each	Every Tuesday & Thursday 7:00 PM – 9:00 PM IST	**11 August – 15 September 2026**

#	DATE	TOPIC
1	**11 Aug 2026**	Introduction to Article 5, Basic Rule & Elements of Fixed Place PE
2	**13 Aug 2026**	Place of Business — Case Study 1
3	**18 Aug 2026**	Fixedness & Functionality Test — Case Study 2
4	**20 Aug 2026**	Spatial Delimitation, Start & End Date & PE Illustrations — Case Study 3
5	**24 Aug 2026**	Construction & Service PE — Case Study 4
6	**1 Sept 2026**	PE Exclusion, Preparatory & Auxiliary Activities — Case Study 5
7	**3 Sept 2026**	Agency PE — Case Study 6
8	**8 Sept 2026**	Subsidiary PE — Case Studies
9	**10 Sept 2026**	Advanced PE Issues
10	**15 Sept 2026**	Open Floor Session

Note: Sessions run every Tuesday and Thursday, with one exception on Monday, 24 August 2026.

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Article 7 — Business Profits Master Series

DURATION	SCHEDULE	PROGRAMME DATES
10 Sessions · 2 hours each	Every Tuesday & Thursday 7:00 PM – 9:00 PM IST	**17 September – 23 October 2026**

#	DATE	TOPIC
1	**17 Sept 2026**	Source Rule & Basic Rule
2	**22 Sept 2026**	Limited Force of Attraction Rule & Residence Country Taxation
3	**24 Sept 2026**	Income Characterisation — Part I
4	**29 Sept 2026**	Income Characterisation — Part II
5	**30 Sept 2026**	Independent Enterprise Hypothesis & FAR Analysis
6	**1 Oct 2026**	Income Attribution to PE
7	**6 Oct 2026**	Computation Methods & General v. Special Rule
8	**8 Oct 2026**	Composite Contracts, Renvoi Clause & Rule of Consistency
9	**13 Oct 2026**	Expense Deduction & Presumptive Taxation
10	**15 Oct 2026**	Open Floor Session

Note: No sessions on 2 October (Gandhi Jayanti) and 21 October (Dussehra).

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Programme Resources

Participants will receive access to all programme resources until March 2027.

Article 5 — Permanent Establishment

- 70+ recorded lectures on Permanent Establishment
- Updated commentary on Article 5
- 60+ research articles on PE
- Session recordings
- Presentation slides

Article 7 — Business Profits

- Updated commentary on Article 7
- 34 case studies
- Detailed presentations on the commentary
- 90+ articles on Article 7 issues
- Session recordings & presentation slides

Learning Outcomes

By the end of the programme, participants will be able to:

Article 5

- Determine the existence of a Permanent Establishment
- Analyse Fixed Place PE situations
- Evaluate Service PE exposure
- Analyse Agency PE structures
- Apply treaty provisions to modern business models
- Evaluate PE risks in digital businesses

Article 7

- Interpret the Source Rule and Basic Rule
- Characterise business profits correctly
- Apply the Independent Enterprise Principle
- Attribute profits to Permanent Establishments
- Understand the Authorised OECD Approach
- Analyse practical profit-attribution disputes

Investment Options

Fee Structure	Article 5 Permanent Establishment	Article 7 Business Profits	Combo Article 5 + Article 7
Regular Fee (India)	₹22,500	₹22,500	~~₹45,000~~
Early Bird Fee (India)	₹18,000	₹18,000	₹30,000
International Participants	USD 449	USD 449	USD 469
International Early Bird	USD 349	USD 349	—
Combo Saving	—	—	More than 33%
	ENROL	ENROL	ENROL

Early Bird pricing is available for a limited period. Cohort size is limited to preserve the interactive quality of every session — early enrolment is recommended.

Certification

A Certificate of Participation will be provided upon completion of the programme.

Registration & Enquiries

Programme: International Tax Academy — by Dr. Amar Mehta

Website: https://dramarmehta.com/

Email: support@dramarmehta.online

For team / group seats and enrolment outside India, please write to us at the email above.

SCAN TO REGISTER

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