

Webinar on **Tax treatment of Capital Instruments and Analysis of Recent Trends in Permanent Establishment (PE) and Secondment Structures**

Friday, 12 June, 2020 | 4:00 to 5:00 p.m.

Time Zone Converter



Amit Singhania



Gouri Puri

Mr. Amit Singhania and **Ms. Gouri Puri**, Tax Partners at Shardul Amarchand Mangaldas & Co, will unveil the various aspects, trends, impact of recent judgements, exposure and mitigation strategies in the PE landscape and legal and tax nuances on Capital Instruments, including:-

Practical Aspects of Capital Instruments

- General legal landscape impacting capital instruments;
- Tax attributes of common financial instruments (shares, debt, convertible debt, warrants and options);
- Tax and legal interface of valuation norms impacting issuance, transfers and conversion of capital instruments;
- Tax implications of differential pricing; and
- Tax treatment on conversion and transfer of capital instruments.

Recent Trends in PE Analysis and Secondment Structures

- Subsidiaries as PEs – recent trends;
- Toll manufacturing;
- Life after Centrica ruling - market practice & other practical hurdles of secondment;
- Impact of anti-fragmentation rule under Multilateral Instruments (MLIs) on existing business models;
- Impact of MLI on agency PE exposure; and
- PE mitigation strategies

Participants will also get an opportunity to raise questions and get valuable insights from the speakers. Please note that there is no fee for the webinar. We request you to kindly participate in this important webinar.

[Click here to register](#)

In case of any queries, please contact **Ms. Ira Khanna** at ira.khanna@ficci.com (M: 09971500918) or **Mr. Varun Kumar** at varun.kumar@ficci.com (M: 09899542259).

Looking forward to your participation.