

PAPER-III CORPORATE TAX PLANNING AND MANAGEMENT

M.M. - 80

UNIT - I Introduction to Tax Management : Concept of tax planning ; Tax avoidance and tax evasions; Corporate taxation and dividend tax.

Tax planning for New Business: Tax planning with reference to location, nature and form of organisation of new business.

UNIT - II Tax Planning and Financial Management Decisions : Tax planning relating to capital structure decision, dividend policy inter - corporate dividends and bonus shares.

UNIT - III Tax planning and Managerial decisions : Tax planning in respect of own or lease, sale of assets use for scientific research, make or buy decisions; repair, replace, renewal or renovation, and shutdown or continue decisions.

UNIT - IV Special Tax Provisions : Tax provisions relating to free trade zones, infrastructure sector and backward areas; Tax incentives for exporters.

UNIT - V Tax Issues Relating to Amalgamation : Tax Planning with reference to amalgamation of companies.

Tax Payment : Tax deductions and collection at source; Advance payment of tax.