

# THE BOMBAY CHARTERED ACCOUNTANT JOURNAL

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## **BEPS 2.0 SERIES** **PILLAR ONE - A PARADIGM SHIFT IN CONVENTIONAL TAX LAWS**

**WHAT IS SPECIAL ABOUT SPECIAL PURPOSE FRAMEWORK?**

**FREEMIUM BUSINESS MODEL**

**MLI ASPECTS IMPACTING TAXATION OF CROSS-BORDER DIVIDENDS**

**AMENDMENTS IN THE CHARTERED ACCOUNTANTS ACT**

# EDITORIAL

## DELIGHT OF WRITING

In this Editorial (my penultimate one), I am sharing what I have learnt about writing, especially as an Editor of BCAJ, being a professional for twenty-five years and reading quite a lot of material on writing. Many people had told me to write on writing after I wrote about **Reading** ('Top Notch Habit' in January 2021). Here is all I could fit in two pages out of the tiny speck I have learned after writing and editing for 60 months.

Writing follows an **idea**. To me, best ideas have come on long walks, post morning wake up time, while reading or listening to exceptional people, or observing something that interests me or bothers me.

An idea **germinates** as one **spends time with the idea**. Taking notes<sup>1</sup> (your brain is for having ideas, not storing them) when they come unannounced (writing a few words can preserve an epiphany forever), talking to others who are into that subject, gathering more facts and experiences, and seeing it from multiple perspectives to derive clarity, helps the idea to evolve.

**Shape the flow:** Like a river that makes its trajectory, ideas need shape. Right points need emphasis. Expanding points to the extent the reader needs gives an idea its shape the size. Bullet points serve as the test of clarity. What I learnt decades ago: As a writer I must know **what I want to say?** And after writing, I must answer the question: **Did I say it?**

**Use of words:** Keep it simple<sup>2</sup> (it doesn't mean ordinary). Use the right words, fewer words, and shorter sentences. Know the point and keep to the point. Don't state the obvious. Be emphatic, declarative and not unsure or hesitant. **Rather than being clever, be clear.**

**Edit: Slash and Burn** ruthlessly when you review your own writing. Writing improves not only by what we can add, but also by what we keep out. Self-edit of 30% of initial writing is a sign that you have done well. Make

sentences tighter by removing/replacing elements that are useless. 'The secret of good writing is rewriting'<sup>3</sup>.

**Process:** Come to the point quickly, unless writing a suspense movie/novel or a sequence leading to a reasoned end. Readers' attention is under the assault of many competing things. They want to know what's in it for them. **More ideas in less pages, one idea in more pages** – know which one to choose depending on situation and readership; **comprehensive and concise** both have their places. Use **subheadings**, it's easier to fill them and easier for readers to register, grasp and revisit. **Weave** points together - see the beginning and end to ensure they are woven in the middle by sense and purpose.

Cut out the interruptions as you write. Uninterrupted or Indistractable<sup>4</sup> time is an absolute must.

**Words not to use:** Be that as it may (habit driven), notwithstanding (legalise), I believe, I think (what you write is obviously that),...keep the sentence clean, sharp and shining. **Many words serve no purpose;** they are **clutter, distraction and a burden** on the reader. A bit like Ads when you are watching a show!

**Learning to write:** You learn writing by writing just as you become a better cook by cooking or a better swimmer by going into the water. Use active voice. 'I read it' is crisper than 'it was read by me'. Writing is talking to someone on paper. Read your written material aloud and see how it sounds to eliminate the risk of sounding verbose, pretentious or (unnecessarily) complicated or even unnatural.

Use '**meaning dense**' words so you can use fewer words. I like to use a word from another or local language that conveys meaning better than an English word and translate it so that those who understand will get the point much better. Sometimes bright ideas lose their power

<sup>1</sup> I use Google Keep. You can clip great reads to Evernote.

<sup>2</sup> Simplicity is the ultimate sophistication – Leonardo da Vinci

<sup>3</sup> William Zinsser, in his book ON WRITING WELL

<sup>4</sup> Recommended reading: Nir Ayal (Indistractable:...) and Carl Newport (Deep Work)

when presented in the vessel of unsuitable words.

Language power is a must. One can develop it over time. Grammar, syntax and vocabulary make it tick. You have many free tools at hand. Be obsessively meticulous.

**What helps writing and why writing helps:** Writing is thinking and talking on paper. But thinking can be haywire, all over the place, as it has no limits/borders. Therefore, when thinking needs expression or communication, writing makes it effective.

**Professional Writing:** I have been doing sessions on professional writing for more than eight years. Even legal and professional writing need not 'sound' like reading an 'Act'. From appeal to rectification, writing that lands on the other side and prompts action, works. In England, lawyers were paid per word, so they used the same word 10 times. We can spare the reader.

**Unlearn from the Worst:** The worst form of writing is on our shelves: Income tax Act, Companies Act etc. Take them as examples of obnoxious writing. Remember Curse of Knowledge<sup>5</sup>, the writer's inability to place herself in the position of a reader. Use of technical terms/phrases (**technobabble**) not intelligible to many readers will make them feel excluded if these terms are not explained (example: 'bright line test'). A writer should strike a balance between choosing the right word, proof of the author's expertise and understanding of it by the reader.

**Learn from the Best:** Imitation is part of learning. Today we can enter the minds of the best people for free via internet – articles, videos, podcasts. Another approach I have liked is extrapolating the ideas expressed in a seemingly different situation / context to my own.

<sup>5</sup> Coined by Steven Pinker

**Writing Resources I like:** Follow Nicolas Cole, Dickie Bush and David Parell on Social Media. Books: The Elements of Style (by Strunk), On Writing Well (by Zinsser), On Writing (Stephan King), Several Short Sentences About Writing (by Klinkenbourg). Grammarly, is a good extension to a browser.

Finally, Goswami Tulsidas, in the initial verses of *RamaCharitaManas*, gives a statement of purpose of writing the 12000 verses that follow. He says I composed the story of RaghuNaath **for my own delight: स्वान्तः सुखाय**. I think like every other expression, **writing in the end is for one's own delight**.

Let me leave you with a few quotes on writing:

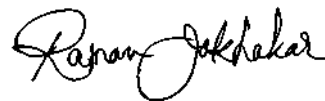
'Actually a simple style is the result of hard work and hard thinking; a muddled style reflects a muddled thinker or a person too arrogant, or too dumb, or too lazy to organize his thoughts'.

'The secret to good writing is to use small words for big ideas, not to use big words for small ideas'.

'Your writing is only as good as your ability to delete sentences that don't belong'.

'You can't revise or discard what you don't consciously recognize'.

"If you're thinking without writing, you only think you're thinking."



**Raman Jokhakar**  
Editor

*Invention is the most important product of man's creative brain.  
The ultimate purpose is the complete mastery of mind over the material world,  
the harnessing of human nature to human needs.*  
— Nikola Tesla, My Inventions

# BCA JOURNAL

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