

PERMANENT ESTABLISHMENTS

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Permanent Establishments A Planning Primer

**Michael Lang, Josef Schuch, Claud
Staringer, Pasquale Pistone, Alfred
Storck**



Permanent Establishments A Planning Primer:

Permanent Establishments: A Planning Primer John Huston, Robert L. Williams, 1993-08-19 This book is a comprehensive review of the tax treaty concept of a permanent establishment from its origins in early Prussian and British tax law to its present manifestation in over 1250 bilateral income tax treaties written by two of the leading authors on the subject The book covers both Anglo Saxon and civil law precedent The OECD and US model treaties used in developed country treaties and the differing approach of the UN model for developing countries The book exhaustively deals with all aspects of the fixed place of business and dependent agency permanent establishments and the exceptions for independent agents permitted ancillary activities and parent subsidiary relationships The text integrates conceptual analyses and technical discussion with relevant tax planning opportunities appropriately highlighted or diagrammed A number of valuable tax planning techniques are presented which have not been previously discussed in any literature

Permanent Establishment Arvid Aage Skaar, 2020-06-19 A new edition of the preeminent work on the permanent establishment PE is a major event in tax law scholarship Taking into account changes in judicial and administrative practice as well as the Organisation for Economic Co operation and Development s OECD s and the United Nation s UN s work in the three decades since the first edition the present study brings the analysis up to date with the current internationally accepted interpretation of PE The analysis is based on more than 720 cases from more than 20 countries in addition to the OECD and UN model treaties and more than 630 books articles and official documents The increased significance of the digital economy has rendered the traditional concept of PE inadequate for the allocation of taxing jurisdiction over the modern mobile or digital international business The author s in depth analysis explains the legal elements of the PE principle with attention to their continuing benefit and their shortcomings criteria defining a PE place of business location right of use duration business connection business activity ordinary course of business evidence of a right of use to a place of business business activities included in the PE concept of the tax treaties identification of projects offshore and onshore UN model treaty deviations from the OECD agency clause distinction between jurisdictions with significant natural resources and countries possessing the capital technology and know how necessary to explore and exploit these resources and how policies in each country may erode the PE concept The book provides many synopses of court decisions and administrative rulings upon which the analysis is based In addition to cases previously published in law reports and other publications a number of unpublished decisions are included A key word index makes it easy to find what is needed in any particular matter The PE principle in one version or another is used in several thousand tax treaties in force today This updated comprehensive study reveals the obligations imposed through the use of PE in tax treaties and will continue to be of immeasurable value to tax practitioners and scholars worldwide In addition the discussion of whether the notion of PE is an appropriate criterion for taxing jurisdiction in international fiscal law today provides authoritative and insightful food for thought

Permanent Establishments Ekkehart Reimer, Stefan

Schmid, Marianne Orell, 2018-06-07 Permanent Establishments PEs are a key facet of international taxation. They constitute the crucial threshold for the assignment of taxing rights to a jurisdiction in all cases of enterprises operating in more than one country. The issue of whether there is a PE and how much profit should be allocated to it is an increasingly important factor in tax planning, tax accounting, tax compliance and related tax risk management. Groundbreaking developments have reshaped the face of the classical PE concept during the year 2017. Following action item no 7 of the Anti BEPS efforts of G20 and OECD, the OECD has presented the Multilateral Instrument (MLI) on Base Erosion and Profit Shifting in June 2017. Based on the MLI as well as earlier drafts, Article 5 of the OECD Model Tax Convention and the Official Commentary have been amended in November 2017. Similarly, Article 7 of the OECD Model Tax Convention on the allocation of income in PE situations is influenced by the October 2015 OECD BEPS proposals. This academically rigorous yet thoroughly practical work provides comprehensive guidance on a variety of complex PE issues. Its initial chapters analyse the latest OECD and EU developments in the context of Articles 5 and 7 of the OECD Model Tax Convention. 21 country chapters cover domestic PE issues as well as country-specific treaty developments from a practical perspective. Contributors: Fabrizio Acerbis, Maret Ansperi, Yumiko Arai, Kos Burj, n Anna Berglund, Peter Collins, Mike Cooper, David Cuellar, Veronika Daurer, Frank Feng, Mikhail Filinov, Sandra Fleurier, Jose Antonio Gonzalez, Herbert Greinecker, S ren Jesper Hansen, Lars Elleg rd Holst, Mauricio Hurtado, Martin Jann, Renaud Jouffroy, David Lerner, Peter Lindblad, Iren Lipre, Jessica Ma, Anna Mallol, Dennis Matthijs, Hamish McElwee, Kunal Mehta, Osman Mollagee, Matthew Mui, Ram n Mullerat, Luis Felipe Mu oz, Stephen Nauheim, Francesco Nuzzolo, Yoshiyasu Okada, Marianne Orell, Oren Penn, Martin Poulsen, Lene Munk Rasmussen, Ekkehart Reimer, Daniel Rinke, Stefan Schmid, Mathias Schreiber, Vishal J Shah, Smit Sheth, Tom Stuer, Maarten Temmerman, Eszter Turcsik, Hein Vermeulen, Huili Wang, Sonia Watson, Ciska Wisman, Raymond Wong, Alan Yam. Dependent Agents as Permanent Establishments Michael Lang, Josef Schuch, Claud Staringer, Pasquale Pistone, Alfred Storck, 2014-07-04. Dependent Agents as Permanent Establishments. The article on business profits may be the most relevant one in tax treaties. If patterned after the OECD Model Tax Convention, this article allocates the exclusive taxing right over the profits of an enterprise to the residence country unless the enterprise carries on business in the source country through a permanent establishment. Considering the importance of allocating taxation rights, tax authorities and courts of many countries have increasingly focused on the concept of agency permanent establishment. This book includes 12 chapters which provide an in-depth analysis of the key aspects that need to be taken into account for interpreting the concept of agency permanent establishment. It incorporates the perspectives of leading scholars and practitioners dealing with international tax cases. This book is designed to provide essential insights to academics, practitioners, tax officials and judges who deal or are interested in the field of international taxation. **How Fixed Is a Permanent Establishment?** Jean Schaffner, 2013-02-01. Permanent establishment is the key concept for allocating taxation rights in respect of business income and the question 'Is there a permanent establishment?' is a

tax treaty issue that advisers government officials and courts perennially confront Based on a fixed link to the ground the idea has become progressively more difficult to apply until at this stage re evaluation has become a political necessity If a permanent establishment may exist in the context of e commerce the concept of a geographical presence must be redefined However the question remains Is e commerce a sufficient reason for challenging the well established permanent establishment nexus Drawing on case law administrative practice and business decisions in numerous jurisdictions the author discusses the permanent establishment criteria under conditions of e commerce and the service economy He shows that the OECD Model Convention and its commentaries already offer the basis for the evolution of the analysis of the concept and that the preservation of permanent establishment protects and maintains the level playing field between capital importing and capital exporting economies He examines in depth such elements as the following the prevalence of commercial coherence over geographic coherence the role of value added tax services permanent establishment relevant definitions of activity and personnel multiple permanent establishments supervision activity and sub contracting the differences between civil law and common law concepts of representation particular treatment of the insurance sector the force of attraction concept and specific exceptions e g transportation artists and sportsmen rental income agricultural activities pipelines Taking into account important distinctions between two model conventions OECD and UN as well as pertinent EU directives and the impact of EU law the author proposes minor amendments to the OECD Model that adapt it to economic reality and current trends in jurisprudence and that can be implemented immediately An appendix includes Article 5 and its commentaries as they have evolved since 1963 with the successive addenda and deletions The author's 20 plus years of experience as a tax lawyer lend the presentation a thoroughly practical aspect The work addresses in more detail than any other publication the topic of profit allocation to a permanent establishment in the e commerce world an issue which is evolving rapidly in the current economic environment Tax advisors lawyers and interested academics and policymakers will benefit from the book's clear analysis of the conditions under which a permanent establishment not only should be preserved but also how it is likely to be adapted in the future

Special Features of the UN Model

Convention Anna Binder, Viktoria Wöhrer, 2019-10-01 Detailed research on the UN Model Convention's unique features The UN Model Convention has a significant influence on international tax treaty practice and is especially used by emerging and developing countries as a starting point for treaty negotiations Driven by the aim to achieve consistency in the international tax treaty practice the structure and content is to a large extent similar in the UN Model and the OECD Model However whereas the OECD has historically focused its efforts on issues mainly relevant for developed countries the UN Tax Committee has continuously attempted to specifically take into account tax treaty policies for developing countries when drafting and amending the UN Model Convention Compared to the OECD Model Convention the UN Model Convention aims at giving more weight to the source principle Popular examples are the PE definition in the UN Model which provides for a

lower threshold than Article 5 of the OECD Model or Article 12A on Fees for Technical Services which has been introduced with the latest amendment of the UN Model Convention 2017 and allows for a withholding tax to be levied on payments to non residents when the payer of the fee is a resident of that contracting State irrespective of where the services are provided Interestingly in the discussions of the tax challenges arising from the digitalization of the economy the OECD and the G20 are also exploring options to allocate more taxing rights to the jurisdiction of the customer and or user i e the market jurisdictions As this has traditionally been the focus of the UN Model Convention its unique features and developing countries practices could be taken into account when exploring new nexus rules that are not constrained by the physical presence requirement This book contains the master s theses of the full time LL M program 2018 2019 for which Special Features of the UN Model Convention has been chosen as the general topic With this book the authors and editors do not aim at discussing each article of the UN Model Convention but rather focus on the unique features of the UN Model Convention which are explored in detail This is supplemented with an evaluation of the function and relevance of the UN Tax Committee in the international tax policy discussion and with an analysis of the influences of the OECD s BEPS project on the UN Model he OECD s BEPS project on the UN Model *IBFD International Tax Glossary* Julie Rogers-Glabush, 2009 Authoritative resource for defining tax and tax related terms With the addition of over 120 completely new definitions and over 100 substantially revised descriptions this edition contains more than 2 000 tax terms clearly and concisely defined in English alphabetical listing of some 400 English terms together with their French German Spanish and Dutch equivalents cross referenced listing of terms indicating similar related and contrasting terms abbreviations and bibliographical references to aid further research a list of tax related organizations with brief descriptions and Internet addresses accurate descriptions of both traditional and more obscure terms expanded coverage of terms relating to customs VAT capital taxes transfer pricing and EU tax law terminology a separate extensive list of tax related organizations in some 40 countries

Klaus Vogel on Double Taxation Conventions Ekkehart Reimert, Alexander Rust, 2022-01-18 Klaus Vogel on Double Taxation Conventions is regarded as the international gold standard on the law of tax treaties This article by article commentary has been completely revised and updated to give you a full and current account of double tax conventions DTCs DTCs form the backbone of international taxation but they raise many interpretational questions This market leading work will provide you with the answers Based on the OECD G20 Multilateral Instrument the OECD MC and Commentary published in 2017 and the most recent amendments to the UN MC the book also includes relevant case law and scholarly literature upto and including 2020 Previous editions of the Vogel have been routinely relied on by courts around the world including Australia Canada Germany India South Africa the Netherlands and United Kingdom What s new in this edition There have been many important developments in this area since the last edition in 2015 The authors discuss these developments and the effect they will have upon practitioners working in this area They also provide a wealth of new and revised case law along with the

DTCs of emerging countries You ll find Reports about major features in the DTC practice of many leading jurisdictions such as the DTC practice of Austria Canada France Germany India the Netherlands Switzerland the UK and the US Sections on divergent country practice covering their national models and networks of bilateral DTCs Thorough analysis of the OECD and UN model as well as the implementation of these models in practice Amendments of bilateral DTCs textual or in substance on the basis of the 2017 Anti BEPS Multilateral Instrument Coverage of a full range of the latest tax treaties around the world including important treaties between OECD and BRICS countries This new Fifth Edition of Klaus Vogel on Double Taxation Conventions continues to reflect the unchallenged role of the OECD The OECD MC accompanied by the official Commentary guidelines reports and other recommendations has sustained its position as the most important legal instrument in the area of DTCs On occasion the UN MC and Commentary diverge from the OECD texts When this happens the authors deal with the specifics of the UN MC in separate annotations and analyses explaining and making sure you understand the differences How this will help you All the information you need to confidently advise on issues such as the taxation of income taxation of capital and the elimination of double taxation Know that your advice to clients is based on the most up to date and respected information available from an outstanding team of editors and authors The editors Professors Ekkehart Reimer and Alexander Rust have worked with the late Professor Vogel as well as an international team of top experts to completely update and enhance the content The writing team comprises Editors Prof Dr Ekkehart Reimer Heidelberg University and Prof Dr Alexander Rust WU Vienna Authors Johannes Becker Federal Ministry of Finance Berlin Alexander Blank University of Erlangen Nuremberg Katharina Blank Federal Ministry of Finance Berlin Michael Blank University of Erlangen Nuremberg Prof Dr Luc De Broe Catholic University of Leuven Laga Prof Dr Axel Cordewener Catholic University of Leuven and Flick Gocke Schaumburg Prof Dr Ana Paula Dourado University of Lisbon Daniela Endres Reich University of Erlangen Nuremberg Prof Dr Werner Haslehner University of Luxembourg Prof Dr Roland Ismer University of Erlangen Nuremberg Prof Dr Eric C C M Kemmeren Tilburg University Prof Dr Georg Kofler WU Vienna Sophia Piotrowski University of Erlangen Nuremberg Prof Dr Ekkehart Reimer Heidelberg University Prof Dr Alexander Rust WU Vienna Annika Streicher WU Vienna Prof Dr Matthias Valta Duesseldorf University Jens Wittendorff Ernst Kamilla Zembala Heidelberg University

E-commerce and Source-based Income Taxation Dale Pinto,2003 The advent of electronic commerce has caused many to question the continued viability of sourced based taxation This thesis argues that source based taxation is theoretically justifiable for income that arises from international transactions which are conducted in an electronic commerce environment **Tiley's Revenue Law** Glen Loutzenhiser,2019-08-22 This is the ninth edition of John Tiley s major text on revenue law covering the UK tax system income tax capital gains tax and inheritance tax as well as incorporating sections dealing with corporation tax international and European tax savings and charities This new edition is fully revised and updated with the latest case law statutory and other developments including Finance Act 2019 The book is designed for law

students taking the subject in the final year of their law degree or for more advanced courses and is intended to be of interest to all who enjoy tax law Its purpose is not only to provide an account of the rules but also to include citation of the relevant literature from legal periodicals and some discussion of or reference to the background material in terms of policy history or other countries tax systems Copy the URL below to read a 2021 supplement highlighting new developments since the book s publication in 2019 <https://www.bloomsbury.com/media/2v1ej5vw/tileys-revenue-law-supplement-2021.pdf>

International Tax Primer Brian J. Arnold, 2019-01-14 Tax practitioners multinational companies and national tax authorities have relied on this indispensable resource since its first edition nearly two decades ago The Primer provides the reader with an introductory analysis of the major issues that a country must confront in designing its international tax rules and coordinating those rules with the tax systems of its trading partners with numerous examples drawn from the practices of both developed and developing countries This fourth edition follows the format and sequence of earlier editions but adds details on ongoing developments surrounding the Organisation for Economic Co operation and Development s OECD base erosion and profit shifting BEPS project updates to the OECD and UN Model Conventions the 2017 US tax reform the EU anti tax avoidance directive and continuing issues concerning the digital economy The book strikes a balance between the specific and the general by illustrating the fundamental principles and structure of international tax with frequent reference to actual practice in a variety of countries Coverage includes the following role of the tax adviser in planning international transactions taxation of residents on foreign income and of nonresidents on domestic income mechanisms used to mitigate the risks to taxpayers of international double taxation transfer pricing rules to prevent the avoidance of tax by multinational corporations anti avoidance measures dealing with tax havens treaty shopping and other offensive tax planning activities overview and analysis of the provisions of bilateral tax treaties and the OECD and UN Model Treaties on which they are generally based and challenges posed by taxation of income derived from the digital economy An extensive glossary of international tax terms is included With examples of typical international tax planning techniques and descriptions of the work of the major international organizations that play an important role with respect to international tax the Primer remains the preeminent first recourse for professionals in the field Although of greatest value to students tax practitioners and government officials confronting international tax for the first time this book is sure to continue in use by tax professionals at every level of experience and on a worldwide basis San Diego International Law Journal ,2000 **International**

Taxation of Income from Services under Double Taxation Conventions Marta Castelon, 2016-04-24 The provision of international services has increased enormously mainly due to the precipitous growth of the digital economy Accordingly the interpretation and application of double taxation conventions DTCs to income from services has become a dominant focus in the international taxation This multiple award winning book is an indispensable tool for practitioners and a major contribution to the debate about tax reform It responds to the need for a comprehensive overview of the tax opportunities

and risks relating to the provision of international services It also offers the first in depth analysis of the taxation of income from services vis vis the multilateral instrument MLI resulting from the OECD's Base Erosion and Profit Shifting BEPS initiative With the thorough analysis of the international taxation of income from services over the last two centuries the author sheds new light on present tax policy debates and develops workable proposals for bringing brick and mortar DTCs into the digital reality With an abundance of case studies treaty interpretations appraisals of policy discussions and practical solutions the author examines every aspect of the subject including the following the Model DTCs of the OECD the United Nations Germany and the United States their similarities and differences relationships among the MLI the Model DTCs and specific DTCs development of the provisions dealing with services in the DTCs how tax authorities and courts of different countries e g the United States Germany Brazil India and China apply DTC provisions on the taxation of international services opportunities and risks relating to different business practices such as the subcontracting of services provisions the hiring out of labour the secondment of employees and the engagement of contract and toll manufacturers practical questions about the taxation of different distribution models from fully edged distributors to commissionaires challenges and proposals relating to the differentiation between various types of services under DTCs the permanent establishment concept to what extent the structure purposes and scope of DTCs differ from those of the General Agreement on Trade in Services GATS how changes in the US Model DTC of 2016 affect international service provisions and proposed changes to amending the OECD and UN Model DTCs Viable proposals to simplify DTC provisions dealing with service income and align them with current challenges such as the digital economy and the increasing volume of remote services are offered particularly in light of the likely impact of the BEPS package and its subsequent MLI This book is poised to become one of the key practice resources for tax lawyers in house counsel and policymakers in the coming years Interested academics too will benefit from the author's skill in recognizing the ongoing role of taxation fundamentals in the major revolution currently underway *El*

establecimiento permanente: especial énfasis en la cláusula de agencia Omar Sebastián Cabrera Cabrera, 2017-02-14 El creciente flujo de transacciones transfronterizas ha llevado a la comunidad internacional a emprender procesos de búsqueda de homogenización de principios tributarios internacionales para evitar la imposición de múltiples gravámenes fiscales y erosiones de bases gravables Dicho esto el propósito del texto se centra en hacer un estudio descriptivo y crítico del concepto del establecimiento permanente que sin lugar a dudas es una de las instituciones de mayor relevancia en el mundo de la fiscalidad internacional no solo desde el punto de vista de la tributación de los no residentes en el Derecho doméstico sino también para las reglas distributivas previstas en los afamados Convenios para evitar la Doble Imposición CDI De otro lado y debido a la integración nacional a la red de tratados tributarios en la última década así como la incorporación nacional del concepto de establecimiento permanente se hace imperativo condensar en un texto académico los aspectos relevantes sobre el tema a efectos de tener una mayor comprensión y conocimiento en temas relativos a los impuestos internacionales **City**

Planning ,1925 *Town Planning* ,1929 Stabile organizzazione occulta P. Valente,L. Vinciguerra,2013-06-19 Con riferimento alla produzione di reddito d impresa nel territorio dello Stato italiano da parte di soggetti esteri possibile annoverare una articolata casistica di comportamenti assunti dalle imprese non residenti i quali accanto alla costituzione di stabili organizzazioni registrate e quindi a tutti gli effetti individuabili come autonomi soggetti d imposta in Italia possono portare alla configurazione di stabili organizzazioni occulte in quanto operanti all interno di legal entities italiane partecipate da imprese o enti esteri Trattasi di rischio indiscusso il quale richiede a livello di ciascuna impresa un accurata analisi e l individuazione di linee guida programmatiche atte ad escluderlo La Collana Fiscalit Internazionale diretta da Piergiorgio Valente affronta in maniera esaustiva le tematiche di principale attualit nel panorama della fiscalit internazionale tenendo conto dello scenario economico nel quale le imprese italiane ed estere si trovano ad operare Mediante l approfondimento tecnico applicativo le esemplificazioni in casi di studio e i riferimenti alla prassi professionale la Collana ha l obiettivo di fornire a professionisti manager d azienda e funzionari dell amministrazione risposte adeguate alle problematiche concrete degli investimenti all estero

STRUTTURA Cap I Il concetto di stabile organizzazione occulta Cap II La nozione di stabile organizzazione Cap III La stabile organizzazione occulta nella giurisprudenza italiana Cap IV Stabile organizzazione occulta e distributore Cap V Stabile organizzazione occulta e commercio elettronico Cap VI L azione del Fisco per il contrasto dei fenomeni evasivi elusivi delle stabili organizzazioni Cap VII Stabile organizzazione occulta ed erosione della base imponibile Cap VIII La determinazione del fondo di dotazione nella stabile organizzazione occulta di emanazione bancaria Cap IX Stabile organizzazione occulta e profili di responsabilit penale

EC Tax Review ,1992 **La stabile organizzazione nelle imposte sui redditi** Paolo Franzoni,2014-02-10T00:00:00+01:00 Il volume illustra la definizione di stabile organizzazione ai fini delle imposte sui redditi con particolare riguardo alla normativa interna e ai paradigmi internazionali di maggiore diffusione i Modelli di Convenzione OCSE ed ONU e analizza le ragioni economiche originarie e quelle evolutive poste a fondamento dell istituto ripercorrendone gli sviluppi storici dalle origini fino ai giorni nostri L esame si focalizza sui testi normativi e sulla loro esegesi e mette a confronto le diverse correnti interpretative e la giurisprudenza prevalente soffermandosi sulle criticit pi evidenti e sui possibili scenari futuri della materia Particolare attenzione dedicata alla norma interna e alla sua peculiarit dettagliatamente esaminata negli aspetti pi problematici Date le sempre pi emergenti e frequenti esigenze della pratica legale e tributaria il testo si presta sia all approfondimento che alla consultazione professionale

Bestuurders- en commissarisbeloningen onder belastingverdragen Andy Cools ,2016-03-10 Bestuurders en commissarissen handelen vaak internationaal Zij besturen over de nationale grenzen heen n of meer lichamen binnen het concern Er is dan sprake van grensoverschrijdende dienstverlening Dit fenomeen werpt een aantal vragen op met betrekking tot de heffingsbevoegdheid over de vergoeding van de bestuurder of de commissaris Meer in het bijzonder is de toewijzingsregel t a v de beloningen van bestuurders en commissarissen aan de vestigingsstaat van het lichaam zoals

geregeld in artikel 16 OESO nog wel juist Of is de toewijzing aan de werkstaat of woonstaat een juister alternatief In dit boek wordt nagegaan in welke mate de specifieke ratio legis die ten grondslag ligt aan de verdeling van heffingsbevoegdheid vandaag nog kan gelden of nood heeft aan een actualisering Voorts wordt onderzocht in welke mate een eventuele geactualiseerde ratio legis dan niet van toepassing kan zijn op een ruime categorie van directors Hierbij is het dan wel belangrijk om een director volgens fundamentele criteria te kunnen onderscheiden van managers De auteur gaat verder ook in op de huidige vormgeving van artikel 16 OESO De drie constitutionele bestanddelen binnen dit artikel de hoedanigheid van de ontvanger van de vergoedingen de aard van het lichaam waarin het mandaat wordt bekleed en de aard van de vergoeding zelf roepen namelijk heel wat vragen op In een tweede deel wordt het directorsartikel onderzocht in de door België gesloten belastingverdragen Deze wijken geregeld op onderdelen af van artikel 16 OESO Een in het oog springend voorbeeld hiervan is artikel 16 van het huidige belastingverdrag tussen België en Nederland dat uitvoerig wordt besproken Omtrent dit specifiek verdragsartikel rijzen heel wat interpretatievraagstukken om te getuigen op het feit dat de gezamenlijke artikelsgewijze toelichting bij het verdrag stelt dat het artikel gebaseerd is op het Belgische bedrijfsleidersartikel artikel 32 WIB92 De auteur gaat hier fundamenteel op in en doet aanbevelingen voor een onderbouwde interpretatie van het verdragsartikel

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