Permanent Establishments in International Tax Law

herausgegeben von

Hans-Jörgen Aigner
Mario Züger
# Table of Contents

Series Editor’s Preface ................................................................. 5
Editors’ Preface ........................................................................... 7
List of Abbreviations .................................................................... 11

**Ksenia J. Levouchkina**  
Relevance of permanent establishment for the taxation of business profit and business property ................................................................. 13

**Cristián Gárate**  
The fixed place of business in the context of electronic commerce........ 41

**Constanze Pettersson**  
Building Sites, Construction, Installation and Assembly Projects ....... 73

**André de Souza Carvalho**  
Offshore mineral activities under the OECD Model Convention ........ 99

**Farkas Barsony**  
The Agency Permanent Establishment ............................................ 127

**René Mayer**  
Subsidiary as a Permanent Establishment (Art 5 (7) OECD-MC) ......... 161

**Martin Blesgen**  
Permanent Establishments of Insurance Companies ........................ 181

**Tian Xu**  
Observations on former Article 14 of OECD MC and the ramifications of its deletion ................................................................. 203

**Barbara Haller**  
The Permanent Establishment Proviso 10 (4), 11 (4), 12 (3) and 21 (2) MC ........................................................................ 227

**Mario Enrique Morales López**  
The Property Forming Part of the Business Property of the Permanent Establishment ................................................................. 251

**Gregor Zorman**  
The Non-discrimination of Permanent Establishment under Tax Treaty Law ................................................................. 275
Isabella Kamptner
Non-Discrimination of a Permanent Establishment under EC Law ...... 297

Sabine Kristen
Equal treatment of permanent establishments and subsidiaries? .......... 323

Harald E. Landl
Capitalization of a Permanent Establishment and the Discussion Draft “Attribution of Profits to PE” ................................................................. 351

Tomas Balco
The Attribution of Executive and Administrative Expenses to a Permanent Establishment ................................................................. 377

Martin Hirschböck
The Force of Attraction Principle under the UN-Model Convention ..... 405

Thomas Pasceyrer
The Treatment of Losses of a Permanent Establishment ..................... 425

Kennet Pettersson
The Transfer of a Permanent Establishment into and out of a Jurisdiction ................................................................. 451

Richard Xenophon Resch
The Taxation of Profits without a Permanent Establishment .............. 475

Martin Schmidt
Permanent Establishment and Merger Directive ......................... 501

Karin Arnreiter
The term “fixed establishment” in the Sixth Council Directive (VAT)... 525

List of Authors ..................................................................................... 555