

Income from International Private Employment

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 - 5.2.2 Bepaling van de 183-dagen-periode
 - 5.2.3 Referentieperiode
 - 5.2.4 Alleen de dagen waarop de werknemer in de ene staat woont terwijl hij in de andere staat verblijft, tellen mee voor de berekening van de 183 dagen periode
- 5.3 Vereiste 2 van de derde regel; de beloning wordt betaald door of namens een werkgever die geen inwoner is van de werkstaat
 - 5.3.1 Werkgever
 - 5.3.2 Paid by, or on behalf of/borne by
- 5.4 Vereiste 3 van de derde regel; de beloning komt niet ten laste van een vaste inrichting van de werkgever in de werkstaat (art. 15(2)(c) van het OESO-Modelverdrag)
- 5.5 Inwonerschap en verschillende soorten werkgevers
 - 5.5.1 Vrijgestelde pensioenfondsen
 - 5.5.2 Fiscaal transparante partnerships
 - 5.5.3 Dual resident vennootschappen
 - 5.5.4 Dual resident vennootschappen en driehoeksituaties

6 Dienstbetrekking internationaal vervoer (art. 15(3) van het OESO Modelverdrag)

- 6.1 Heffingsregel
- 6.2 Onderworpenheid
- 6.3 Kwalificerende werknemers
- 6.4 Onderneming
- 6.5 Uitbreiding naar werknemers die actief zijn in het internationale trein- en wegtransport

Bibliography

Case Law

Statements of various authorities and official documents