Editor: Edoardo Traversa

CORPORATE TAX RESIDENCE AND MOBILITY

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Corporate Tax Residence and Mobility

Why this book?
The concept of residence lies at the core of corporate income taxation. In domestic tax systems, the essential function of the residence concept is to subject resident corporate taxpayers to full tax liability, usually on a worldwide basis. In tax treaties, residence plays a fundamental role in the allocation of taxing powers between states. Moreover, within the European Union, it gives access to the legal protection granted to companies by internal market rules, whether contained in EU treaties (fundamental freedoms) or in tax directives.

Today, however, the globalization and the digitalization of the economy are putting residence under heavy pressure. Within multinational enterprises, the geographical dislocation of the functions performed by people and entities within the multinational group makes it harder to identify a central place of decision or management in cases where this place is not the same as the place where the company was incorporated. Moreover, tax planning strategies involving location or the transfer of residence to low-tax jurisdictions have come under the spotlight of international organizations, such as the OECD and the European Union.

Against this background, this book examines the notion of residence from a comparative, EU and international law perspective. It is divided into two parts. Part one comprises a general introductory report, as well as five thematic reports on key present and future issues concerning the tax residence of companies. Part two comprises the national reports of 14 EU Member States and 6 non-EU Member States (Norway, Russia, Serbia, Turkey, Ukraine and the United States). Those reports contain an extensive analysis of the definition and function of corporate tax residence on the basis of a questionnaire (which is included as an appendix in this book).

With contributions from renowned academics from Europe and beyond, this book offers an insightful and multifaceted perspective on a fundamental concept of domestic and international taxation.

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Preface

This book contains the proceedings of the annual meeting of the European Association of Tax Law Professors held in Łódź (Poland) from 1-3 June 2017. The general topic of the conference was "Corporate tax residence and mobility". On the basis of a questionnaire prepared by the general reporter, national reports covering 22 jurisdictions were prepared and are included in this book.

Based on those reports, five special reports address key issues concerning corporate tax residence, namely the history and emergence of the corporate residence concept in Europe, the corporate taxpayer's mobility in the context of tax treaty law, the corporate tax residence and mobility in the European Union, residence, multinational enterprises and BEPS and the future of corporate residency. A general introductory report gives an overview of the past, current and future issues concerning corporate tax residence.

I would like to acknowledge the contribution of all the authors, thematic and national reporters (see authors' list) as well as the EATLP governing bodies, in particular Peter Essers, as Chairman of the Academic Committee.

I also want to thank all the speakers who were involved during the congress: Irene Burgers, Tsilly Dagan, Carla De Pietro, Maarten de Wilde, Peter Essers, Roland Ismer; Borbála Kolozs, Guglielmo Maisto, Małgorzata Sęk, Wolfgang Schön and Daniel Shaviro.

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Last but not least, grateful acknowledgement goes to Małgorzata Sęk, Włodzimierz Nykiel and the Law School of Łódź University for hosting the 2017 EATLP Congress.

Part I

Thematic Reports

Chapter 1

Corporate Tax Residence at the Crossroads between International Competition and Convergence: Outlining the Debate

Edoardo Traversa*

The concept of residence is one of the cornerstones of corporate income taxation, both in domestic and international law.[1] At the same time, authoritative voices, not only in the United States but also in Europe, have expressed scepticism regarding the adequacy of this concept in continuing to play such a prominent role in a globalized world.[2] This introduction aims to delineate the scope of the current debates around this delicate issue and at outlining its possible future evolution.[3]

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1. On corporate residence in tax matters, *see* G. Maisto (ed.), *Residence of Companies under Tax Treaties and EC Law* sec. 23.1. (IBFD 2009); D. Gutmann (ed.), *Corporate Income Tax Subjects*, EATLP Annual Congress Lisbon 2013 (2016); International Fiscal Association, *Source and residence: new configuration of their principles*, Cahiers de Droit Fiscal International, vol. 90a (2005); IFA, *The fiscal residence of companies*, Cahiers de droit fiscal international, vol. 72a (1987); IFA, *The delimitation between the country of residence and other countries of the power to tax corporations and/or their shareholders*, Cahiers de droit fiscal international, vol. 49b (1964); R. Couzin, *Corporate residence and international taxation* (Amsterdam, IBFD 2002); Ismer & Riemer, *Article 4, Resident-Residence*, in Reimer/Rust (ed.), *Klaus Vogel on Double Taxation conventions*, 4th ed. (2015), pp. 217-291. *See also* the doctoral dissertations of E.-J. Navez, *Le transfert transfrontalier du siège social des sociétés à l'épreuve du principe de territorialité au sein de l'Union européenne* (Catholic University of Louvain 2015), 888 p.; L. Brosens, *Het fiscaal inwonerschap van vennootschappen in een gemondialiseerde economie*, Ph. Thesis (University of Antwerp 2018), 811 p.

2. In the United States, *see* Michael J. Graetz, *The David R. Tillinghast Lecture: Taxing International Income: Inadequate Principles, Outdated Concepts, and Unsatisfactory Policies*, 54 Tax L. Rev. 261 (2001), p. 320; Edward D. Kleinbard, *The Lessons of Stateless Income*, 65 Tax L. Rev. 99 (2011), p. 159; Daniel Shaviro, *The David R. Tillinghast lecture. The rising tax-electivity of U.S. corporate residence*, Tax Law Review (2011), p. 395; D.R. Tillinghast, *A matter of definition: foreign and domestic taxpayers*, 2 Berkeley Journal of International Law (1984), p. 260. In Europe, *see*, for example, W. Schoen, *International tax coordination for a second best world (part I)*, World Tax Journal (2009), p. 67; S. van Weeghel, *Article 4(3) of the OECD Model Convention: an inconvenient truth*, in G. Maisto (ed.), *Residence of Companies under Tax Treaties and EC Law* (Amsterdam, IBFD 2009), p. 305; L. Hinnekens, *How OECD proposes to apply existing criteria of jurisdiction to tax profits arising from cross-border electronic commerce*, 29 Intertax (2001), pp. 323-324.

3. For a discussion of more specific issues, or of the domestic situation of specific countries, *see* the special and national reports contained in this book.

1.1. Functions of the residence concept for the application of corporate taxation[4]

Despite its importance for tax purposes, the concept of residence finds its roots in other areas of law, such as civil and commercial law and international private law. In these latter areas, the issue of the corporate seat touches upon one of the most controversial juridical issues, namely the legal recognition of incorporated persons.[5] Historically, even if the exact origin of the concept is still unclear,[6] the attribution of legal personality to fictitious entities, whether human communities or a combination of items of property aimed at a specific (economic) goal, had raised a number of controversies among European scholars in the 19th and 20th centuries as to its justification and extent.[7] At the time, those debates did not entail a territorial aspect: it was indeed obvious that corporations as "creatures of the law" were located in the country whose legal system had granted them legal personality.

4. For a more thorough analysis of the definition and functions of the concept of residence, *see* ch. 2 as well as the national reports in this book.

5. Moreover, labour law, consumer law and insolvency law also rely on residence to impose obligations on companies towards their stakeholders.

6. On the origin of corporate legal personality, R. Saleilles, *De la personnalité juridique, historique et théorie*, (2e éd.), (Paris, Éd. Rousseau 1922); B. Eliachevitch, *La personnalité juridique en droit privé romain* (Paris, Sirey 1942); H. Levy-Bruhl, *Histoire juridique des sociétés de commerce en France aux XVIIe et XVIIIe siècles* (Paris, Montchrestien, 1938); E. Richard, Mon nom est personne: La construction de la personnalité morale ou les vertus de la patience, 4 Entreprises et histoire 57 (2009), pp. 15-20; J. Dewey, *The Historic Background of Corporate Legal Personality*, 35 Yale Law Journal 6 (Apr. 1926), pp. 655-673; R. Grantham & C. Rickett (eds.), *Corporate Personality in the 20th Century* (Hart Publishing 1998); R. Harris, *The Transplantation of the Legal Discourse on Corporate Personality Theories: From German Codification to British Political Pluralism and American Big Business*, 63 Wash. & Lee L. Rev. 1421 (2006), pp. 1424-25.

7. *See*, for example, F.K. von Savigny, *System des heutigen Römischen Rechts*. Bd. 2. (Berlin 1840), p. 235 et seq., available at http://www.deutschestextarchiv.de/book/view/savigny_system02_1840; M. Vauthier, *Études sur les personnes morales dans le droit romain et dans le droit français*, (Bruxelles, Manceaux, Paris, Pedone-Lauriel 1887); O. von Gierke, *Die Genossenschaftstheorie und die deutsche Rechtsprechung* (Weidmann 1887); G. Bonelli, *Di una nuova teorica della personalità giuridica*, in Riv. italiana per le scienze giuridiche, t. IX, fasc. III, (Roma 1890), p. 325; M. Hauriou, *De la personnalité comme élément de la réalité sociale*, Rev. Gén. Dr. Légis. Juris., t. xxii (1898), pp. 1-119; M. Planiol, *Traité élémentaire de droit civil*, Pichon, t. I, (3rd ed.) (1900), pp. 977 et seq.; E. Hoelder, *Natürliche und juristische Personen* (Leipzig, Dunker & Humblot 1905); J. Binder, *Das Problem des juristischen Persönlichkeit* (Leipzig, Deichert 1907); F.W. Maitland, *Moral Personality and Legal Personality*, in *The Collected Papers*, vol. III, (Cambridge University Press 1911), pp. 304-320; A. Nekam, *The personality conception of the legal entity*, Harvard studies in the conflict of laws, vol. III (Harvard University Press 1938); H. Velge, *Associations et fondations en Belgique, Histoire et théorie* (Bruxelles, Bruylant 1942).

The increased mobility of economic factors due to the growth of international trade raised the issue of corporate citizenship and of the recognition of foreign entities, which was first solved by the adoption of unilateral domestic provisions, the conclusion of bilateral commercial agreements[8] and later within multilateral organizations, such as the European Union.[9]

The development of (corporate) income taxation throughout the 20th century then forced states to determine whether, on what grounds and to what extent domestic and foreign legal entities would be subject to tax[10] and whether the exercise of sovereign taxing powers should be coordinated at the international level through specific agreements.[11]

1.1.1. In domestic law

In the domestic context, residence first defines the scope and the extent of corporate taxpayers' liability. The main function of the residence concept

8. B. Nolde, *Droit et technique des traités de commerce*, Rec. cours dr. int. La Haye, vol. 3, II (1924), pp. 291-462; A. Gildemeister, *L'arbitrage des différents fiscaux en droit international des investissements* (LGDJ 2013), pp. 7-12; J. Englisch, *Germany*, in Maisto (ed.), *Residence of Companies under Tax Treaties and EC Law* (Amsterdam, IBFD 2009), p. 473.

9. On the EU aspects of company law, *see* M. Menjucq, *Droit international et européen des sociétés* (3e éd.) (Paris, Montchrestien 2011); S. Grundmann, *European Company Law* (2e éd.) (Cambridge, Antwerp, Intersentia 2012); P. Paschalidis, *Freedom of Establishment and Private International Law for Corporations* (Oxford University Press 2012). For an historical perspective, Y. Loussouarn, *La condition des personnes morales en droit international privé*, Rec. cours dr. int. La Haye, vol. 96, I (1959), p. 489; R. Houin, *Le régime juridique des sociétés dans la Communauté économique européenne*, R.T.D.E. (1965), p. 22; J. Dieu, *La reconnaissance mutuelle des sociétés et personnes morales dans les Communautés européennes*, C.D.E. (1968), p. 539.

10. On the early attempt to justify the (non-)taxation of corporations in an international context, *see*, for example, E.R.A. Seligman, *Double taxation and international fiscal cooperation* (New York, The Macmillan Company 1928), pp. 105-106; League of Nations Economic and Financial Commission, Report on double taxation submitted to the Financial Committee by professors Bruins, Einaudi, Seligman and Sir Josiah Stamp, E.F.S.73.F.19, (Genève 5 Apr. 1923); P.A. Harris, *Corporate/shareholder income taxation and allocating taxing rights between countries. A comparison of imputation systems* (Amsterdam, IBFD 1996); H.J. Ault, *Corporate integration and the division on the international tax base*, 47 Tax Law Review 3 (1992), p. 567; A.S. Bank, *From sword to shield: the transformation of the corporate income tax, 1861 to present*, (Oxford University Press, 2010); A.S. Bank, *Anglo-American corporate taxation: tracing the common roots of divergent approaches* (Cambridge University Press, 2011).

11. On the history of double taxation conventions, *see* for Belgium, I. Richelle/E. Traversa (with J. Gombeer), *The history of double taxation conventions in Belgium*, in Alabaster 1938-2013, 75th Anniversary book of the International Fiscal Association – Belgian Branch (C. Docclo ed., Anthemis 2013), pp. 53-71.

is to subject resident corporate taxpayers to full tax liability, usually on a worldwide basis (France being the notable exception within the European Union). The worldwide taxation of resident taxpayers has been justified – more or less convincingly – under several arguments, such as the ability to pay, equality, the efficiency of capital allocation, neutrality, economic allegiance, equity or redistribution.[12] The discussions around the concept of residence are almost inextricably intertwined with the justifications of worldwide tax systems. However, it appears important to keep both issues separated, since they do not necessarily overlap.

For example, residence also plays a meaningful role in territorial tax systems.[13] Residence of the payer is indeed often used as a proxy to determine the source of income. This is, in particular, the case for capital income, such as dividends, interest and some capital gains, or for the consideration of services or the use of material goods, such as equipment, or intangibles (royalties). Consequently, states tend to impose withholding tax obligations on resident payers of those items of income, especially when their beneficiaries are foreign.[14]

From a comparative perspective, countries use a wide range of connecting factors in order to determine the company residence for domestic tax purposes. Those criteria are often taken from company law or international private law. However, symmetry between areas of law is not a necessity, and disjunction is possible. In company law, the determination of the residence or seat of a company is not merely a geographical exercise, it is essential to identify the applicable law and therefore to assess the existence of a corporate person as such. Indeed, unlike natural persons, there is no such thing as a stateless company, disconnected from the legal system that brought it into being (or subsequently recognized its legal existence). In tax law, however, residence does not work in such a binary way. It certainly influences the extent of the tax liability of the company, but it is the exclusive factor: a non-resident company may also be subject to the domestic rule of

12. *See* K. Vogel, *Worldwide vs. Source Taxation of Income – A Review and Re-Evaluation of Arguments*, 16 Intertax 8/9 (1988), pp. 216-229, 310-320 and 393-402, as well as in McLure, Sinn & Musgrave (eds.), *Influence of tax differentials on international competitiveness: proceedings of the Munich Symposium on International Taxation*, Papers, (Kluwer 1990).

13. O. Marian, *The Function of Corporate Tax-Residence in Territorial Systems*, 18 Chap. L. Rev. 157, (2014) at p. 158.

14. *See* Schindel & Atchabahian, *General report*, in *Source and residence: new configuration of their principles,* IFA Cahiers de Droit Fiscal International, vol. 90a (2005), pp. 52-55 and the references quoted.

a state. This fundamental difference with other areas of law has to be taken into consideration.

The two most common categories of criteria used in domestic corporate taxation are the place of incorporation/registered office[15] or legal seat and the place of effective management (POEM) or real seat. Most countries tend to apply a combination of both, with a relative predominance of the POEM. There are exceptions like Finland,[16] Ukraine,[17] Sweden[18] (with minor exceptions) and the United States,[19] which only apply the place of incorporation. Denmark applies the incorporation criterion only for limited companies incorporated in Denmark and has a dual approach for other companies, including those incorporated abroad, which in practice means that Danish residence may derive from the POEM in Denmark.[20]

However, the notion of the POEM is interpreted differently among jurisdictions. In some, for example the United Kingdom, Czech Republic and Belgium, it refers to the place of central management and control. In others, like Austria and Germany, it focuses on the place of the operational, day-to-day management. Moreover, the POEM can be interpreted rather formally, like in Belgium (the place where the board of administrators meet), or more substantially, like in Italy, where the place of the main and substantial activity is taken into consideration. Regarding the implementation, some countries have detailed legislation on the elements of the POEM, such as Russia,[21] while others, like the United Kingdom or Austria, leave it to the courts to decide on a case-by-case basis. It should be noted that it is not always an easy task for the domestic tax administrations to determine the POEM, particularly in cross-border situations.

Other elements contained in the domestic tax legislation of countries to determine the POEM include the place of the head or main office, the place of principal activity, the nationality or residence of the company's

15. On the differences between place of incorporation and place of registered office, *see* P. Behrens, *General principles on residence of companies. A comparative analysis for connecting factors used for the determination of the proper law of companies*, in G. Maisto (ed.), *Residence of Companies under Tax Treaties and EC Law* (Amsterdam, IBFD 2009), pp. 3-28; W. Schön, *The mobility of companies in Europe and the organizational freedom of Company Founders* (ECFR 2006), pp. 139-140.
16. *See* ch. 10 (Finland).
17. *See* ch. 26 (Ukraine).
18. *See* ch. 23 (Sweden).
19. *See* ch. 28 (United States).
20. *See* ch. 9 (Denmark).
21. *See* ch. 20 (Russia).

shareholders and the location of the company's most valuable assets. Since each criterion has its own advantages and shortcomings, it is common for states to determine corporate tax residence based on a mixed approach, combining several elements.[22]

1.1.2. In tax treaties

In the international context, residence conditions the entitlement to double taxation treaties and plays a fundamental role in the allocation of the power to tax between contracting states in order to avoid double taxation.[23]

On the one hand, it usually determines the applicability of the provisions of a convention to taxpayers (with the exception of the non-discrimination clause),[24] provided they are liable to tax in their country of residence.[25] However, residence remains defined by reference to domestic law. Due to the divergences in the criteria used by states, double taxation deriving from multiple residence appears unavoidable. Tax treaties therefore provide for criteria aimed at solving the positive conflicts of residence. In many double taxation conventions that are based on the OECD Model Convention until its 2017 update, the POEM is used as a tie-breaker rule.[26] This traditional

22. *See*, for example, ch. 24 (Switzerland). For a discussion, *see* ch. 2.
23. Professors Bruins, Einaudi, Seligman and Sir Josiah Stamp, *Report on Double Taxation submitted to the Financial Committee – Economic and Financial Commission Report by the Experts on Double Taxation*, Document E.F.S.73. F.19 (5 Apr. 1923), Volume 4 Section 1: League of Nations, available at http://www.taxtreatieshistory.org/, p. 18 et seq.
24. N. Bammens, *The Principle of Non-Discrimination in International and European Tax Law*, (IBFD 2013), p. 63 et seq.
25. On the expression "liable to tax", *see* Ismer & Riemer in E. Reimer & A. Rust (eds.), *Vogel on double taxation conventions*, 4th ed. (Kluwer Law International 2015), p. 243 et seq.; R. Vann, *"Liable to Tax" and Company Residence under Tax Treatie*s, in Maisto (2009), *supra* n. 15, at pp. 197-271. *See*, however, the numerous reservations made by states on art. 4(3).
26. *See* art. 4(3) before its 2017 update and Comm. Art. 4 OECD Model, paras. 21-24. The OECD Commentary defines the POEM as: "the place where key management and commercial decisions that are necessary for the conduct of the entity's business as a whole are in substance made. All relevant facts and circumstances must be examined to determine the place of effective management. An entity may have more than one place of management, but it can have only one place of effective management at any one time. The place of effective management is where the management's significant policies are made. It does not necessarily include the place where these policies are executed (day-to-day management)". *See* J. Avery Jones, *2008 OECD Model: Place of Effective Management – What One Can Learn from History*, Bulletin for International Taxation (2009), pp. 183-186; J. Sasseville, The Meaning of "Place of Effective Management", in G. Maisto (ed.), *Residence of Companies under Tax Treaties and EC Law* (Amsterdam,

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