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International

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Allocation of Profits to Construction or Installation Permanent Establishments

The construction or installation permanent establishment has considerable practical importance. If a construction or installation permanent establishment has been established under domestic law and article 5(3) of the OECD Model, the question arises as to how to determine its profit. On the one hand, the OECD does this based on the generalized principles set out in the Authorised OECD Approach (AOA). On the other hand, Germany's tax authorities have issued detailed regulations on determining profits for construction or installation permanent establishments, some of which are not consistent with the principles set out in the AOA.

1. Introduction

Under article 5(3) of the OECD Model, construction or installation permanent establishments constitute temporary permanent establishments. This is in contrast to permanent establishments within the meaning of article 5(1) of the OECD Model, given that no permanent commercial activity is carried out in them; rather, their business activity regularly surrounds a specific project and consequently lasts for a limited period of time.^[1] In addition, in the case of construction or installation work, services for the (external) client are usually performed equally by the parent company and the permanent establishment. Services of two business units are often so closely related that it is difficult or even impossible to allocate individual partial services to the parent company or the construction or installation permanent establishments.

According to the AOA, these special features have a direct impact on allocating profits between a parent and a construction or installation permanent establishment. Although the OECD did not stipulate any special regulations for construction or installation permanent establishments in its 2010 report on permanent establishments, Germany's tax authorities have issued detailed regulations in this regard. Given, then, that there is no internationally coordinated guidance, it must be recognized that cross-border problems can arise when allocating income.

2. Function and Risk Analysis as a Starting Point

Determining the profit of a construction or installation permanent establishment – according to the general rules of the AOA – must be done based on a function and risk analysis of the permanent establishment.^[2] Initially, the functions of the permanent establishment carried out by its personnel (“people functions”) are to be determined. Based on the analysis of the “people functions performed at the permanent establishment, the assets necessary for these functions assigned to it must be allocated to it. Subsequently, the opportunities and risks associated with the assigned people functions and assets must be identified and the appropriate capital must be allocated. Secondly, “internal dealings” between the parent company and the permanent establishment need to be identified on the basis of the function and risk analysis and evaluated using the arm's length principle. As a result, there are no differences from the methodological application of the AOA for construction or installation permanent establishments to “normal” permanent establishments.

The concept of people functions is also of key importance in the context of determining profits for construction or installation permanent establishments. This is because it determines which assets, opportunities and risks (especially in the form of the construction or installation contract), which capital, which liability items and which business transactions are to be allocated to the permanent establishment. The change in people functions between the construction or installation permanent establishment and the parent (the rest of the construction or installation company) can therefore result in the transfer of assets, for example, with the corresponding realization of profit. Germany's tax authorities define the “people function” as a business-related activity performed by a company's own personnel on behalf of the company.^[3] With regard to the business activities carried out in the context of construction or installation, the following people functions can be identified:^[4]

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1. See OECD Model Tax Convention on Income and on Capital: Commentary on Article 5 para. 3(49), Models IBFD.

2. See OECD, Report on the Attribution of Profits to Permanent Establishments, p. 14 (July 2010), Primary Sources IBFD.

3. See sec. 2(3) German Regulation on the Allocation of Profits of Permanent Establishments (*Betriebsstättengewinnaufteilungsverordnung*, BsGaV).

4. See also S. Hentschel & G. Kraft, *Funktionsverlagerungen in anstehenden Außenprüfungen – eine Bestandsaufnahme potenzieller Streitfragen*, IStR (2015), p. 193 et seq.

- Obtaining orders:
 - preparing an offer; and
 - conducting negotiations.
- Financing and insuring construction-related work:
 - organizing the financing of the project (own financing and development of financing arrangements for the client); and
 - insuring the project (including procuring export credit insurance).
- Construction planning/engineering:
 - providing process technology;
 - planning the project (preparing a technical, economic and legal concept required for the contract);
 - preparing a plan required for the order (“engineering”); and
 - selecting suitable subcontractors, suppliers and other project partners in the country where the permanent establishment is situated.
- Material procurement/acquisition:
 - acquiring or developing own necessary know-how required for the orders;
 - producing own or externally purchasing materials required for the project;
 - storage; and
 - transport.
- Construction or installation:
 - construction or installation in a narrower sense (including commissioning the structure or plant);
 - installing of “local content”, i.e. parts that are directly purchased, manufactured or provided by the client in the country where the permanent establishment is situated;
 - construction or installation supervision (also of subcontractors, if applicable);
 - commercially and technically coordinating the project;
 - offering technical, legal or tax advice on site;
 - delivering specific software;
 - granting licences;
 - conducting trial operation of the structure or plant;
 - rectifying defects identified at the time the structure or installation was accepted; and
 - educating and training the client’s personnel in the country where the permanent establishment is situated.
- Managing after sales:
 - developing training and education materials;
 - processing notices of defects after the structure or installation was accepted; and
 - technically assisting any optimization of production processes.

In principle, people functions must be assigned to a permanent establishment for as long as it performs them. According to an administrative opinion in Germany, the allocation is independent of the exercise period. The decision surrounding allocation should be based on the place where the people function is performed.^[5]

5. See M. Freudenberg, S. Stein & M. Trost, *Gewinnabgrenzung bei Bau- und Montagebetriebsstätten – Umsetzung aus Sicht der Beratungspraxis*, ISR (2016), p. 162.

Example

The project manager A of a construction company, situated in Germany, takes a three-week trip to Luxembourg, where construction company operates a permanent establishment within the meaning of article 5(1) of the OECD Model. There, A prepares for his assignment at the construction company construction or installation plant in Brazil. There is no connection between the preparatory activity of A and the activity of the permanent establishment in Luxembourg.

A's activity at the permanent establishment in Luxembourg is not a people function to be allocated to this permanent establishment. Rather, it is a people function to be allocated to the construction or installation permanent establishment in Brazil. The possible use of the infrastructure of the permanent establishment in Luxembourg by A must be remunerated at arm's length, indirectly via the parent, to the construction or installation permanent establishment.

3. Allocation of Assets and the Construction or Installation Contract

According to the general rules, assets are to be allocated to the permanent establishment on the basis of the assigned people functions. The authorities in Germany define assets as economic goods and benefits, which include in particular tangible economic goods (assets), intangible values including intangible assets, participations (stakes) and financial assets as well as other assets.^[6] These general allocation rules also apply to construction or installation permanent establishments, meaning that here too the assets "follow" the people functions.^[7] However, from a German tax perspective, the allocation of assets to a construction or installation permanent establishment requires, in addition to the relevant people functions, an "additional" people function with regard to acquisition, production, disposal or performance. Consequently, in the opinion of the tax authorities, the allocation of assets to the construction or installation company is limited to exceptional cases. According to the view of the German legislator, there is usually no acquisition of assets by the construction or installation permanent establishment, but only a use of the assets acquired or produced by the rest of the company (parent company) for a limited period of time.^[8] Although the legal basis and economic justification of an additional people function is not clear from the perspective of the tax authorities in Germany, this assumption leads to the fact that assets are almost routinely to be allocated to the parent company and, as a result, there are no issues of an exit or welcome tax when the corresponding asset is used by the construction or installation permanent establishment. On the one hand, this is to be welcomed from a practical point of view. This is due to the fact that it leads to simplifying the profit allocation to construction or installation permanent establishments. On the other hand, it is highly questionable whether foreign tax authorities accept this approach. It is obvious that this gives rise to international double taxation risks.

From a German tax perspective, a tangible asset used in a construction or installation permanent establishment must be attributed thereto only if, in addition to such use, people functions are also performed there that relate to the acquisition, the production, the disposal or the usage of the tangible asset.^[9] Consequently, the mere use of a tangible asset in the construction or installation permanent establishment is not sufficient to allocate it to the construction or installation permanent establishment for the purposes of determining profits. Rather, according to the authorities in Germany, the tangible asset usually remains with the rest of the company (parent), meaning that it is provided free of charge to the construction or installation permanent establishment for the purposes of profit allocation. In practice, tangible assets can, for example, be allocated to the construction or installation permanent establishment if construction machinery, etc. is scrapped or sold after use in the country where the permanent establishment is situated.

6. See sec. 2(6) German Regulation on the Allocation of Profits of Permanent Establishments.

7. With regard to the attribution of people functions, see S. Hentschel, *The Taxation of Permanent Establishments*, Diss. (2021), p. 197.

8. See sec. 31(2) German Regulation on the Allocation of Profits of Permanent Establishments.

9. See sec. 5(1) sentence 1 German Regulation on the Allocation of Profits of Permanent Establishments.

Example

A construction company situated in Germany was commissioned to construct a business centre in Wrocław, Poland. To perform the contract, various construction machinery belonging to the construction company will be used on the construction site in Poland, and will be used again in Germany after the project has been completed.

From a German tax perspective, the construction machinery can be seen as tangible assets whose relevant people function relates to usage. Given that this usage is performed at the construction site in Poland, the construction machinery would have to be allocated to the construction or installation permanent establishment in accordance with the AOA's principles. However, the German legislator still requires that the construction or installation permanent establishment, in addition to the people function of usage, performs another function with regard to acquisition, production, sale or usage. These "additional" people functions, on the other hand, are performed by the parent in Germany, meaning that an allocation of the construction machinery to the construction or installation permanent establishment in Poland is ruled out from the perspective of the tax authorities in Germany. This does not restrict Germany's right of taxation regarding construction machinery, meaning that there is no exit tax.

For the allocation of an asset to a construction or installation permanent establishment, it is necessary that the importance of the people functions performed by the construction or installation permanent establishment clearly outweigh that of the parent in terms of quality.^[10] As a result, the assets of construction or installation permanent establishments are generally allocated to the parent, since the people functions of acquisition, production, sale or usage are carried out there.^[11] These allocation rules also apply to all other assets, especially intangible assets. Therefore, if the construction or installation company's intangible assets are used by the construction or installation permanent establishment (e.g. in the form of patents, know-how or trademarks), these are generally deemed to be provided to the construction or installation permanent establishment free of charge.

A construction and installation contract can include various service elements, such as planning, construction, material supply, construction or installation supervision or training. The allocation of the construction and installation contract is significant for the profit allocation because a large number of business transactions are directly related to the contract. The construction or installation contract is a business transaction with a third party, the allocation of which is generally made according to national principles, according to which the conclusion of the business transaction is considered the decisive people function. Deviating from this, from a German tax perspective, the construction or assembly contract is generally assigned to the parent company. This is appropriate insofar as construction or installation permanent establishments did not regularly exist at the time the contract was concluded and therefore an allocation to the construction or installation permanent establishment is ruled out. In practice, it is often the case that the management of the rest of the company (parent) negotiates the contract. The same applies to subcontractor contracts. Nevertheless, with regard to subcontractor contracts, further people functions must be identified (e.g. coordination and supervision of the subcontractor's activities) which represent a significant contribution to the fulfilment of the contract and can thus justify a different allocation.

4. Internal Dealings

4.1. General

Based on the function and risk analysis, the intercompany supply and service relationships identified between the construction or installation permanent establishment and the parent are evaluated and "settled" on the basis of the arm's length principle within the framework of the profit allocation to a permanent establishment in accordance with the AOA. Therefore, one must consider there cannot be contractual supply and service relationships between the parent and the permanent establishment in the sense of the law of obligations, but that a fictitious exchange of services must be assumed for the purposes of determining taxable profits (internal dealings). In this context, from a German tax perspective, the involvement of a construction or installation permanent establishment during the performance of a construction or installation contract, which has been concluded by the construction or installation company, is usually considered a fictitious service provided to the rest of the company (parent company). According to the tax authorities in Germany, it is rebuttably presumed that the construction or installation permanent establishment as a fictitious service represents a routine activity that must be priced according to a cost-based transfer price method (cost-plus method or TNMM).^[12]

According to the tax authorities, a routine activity is to be assumed if the construction or installation permanent establishment only performs the actual construction or installation work, even if this is technically difficult and demanding, while the actual value creation takes place in the rest of the company (parent company). However, such a categorical classification of the construction or installation permanent establishment as a (fictitious) routine company is not convincing. Rather, with regards to each construction or installation permanent establishment, it must be examined whether or not it fulfils the requirements of a routine function. A typical feature of a routine function is

10. See sec. 31(1) sentence 2 German Regulation on the Allocation of Profits of Permanent Establishments.

11. See A. Neumann-Tomm, *Der Gewinn von Bau- und Montagebetriebsstätten nach der BsGaV*, IWB (2015), p. 168.

12. See sec. 32(1) German Regulation on the Allocation of Profits of Permanent Establishments.

that functions or activities are performed without a construction or installation permanent establishment's own market opportunities and risks being assumed.^[13] Nevertheless, the construction industry is often subject to high risks (e.g. of a contractual, business management, technical or planning nature), which can result in the fact that precisely no routine activity exists.^[14]

Example

A construction company situated in Germany is commissioned with the turnkey construction of a power plant in France. The construction work leads to the establishment of a construction or installation permanent establishment within the meaning of article 5(3) of the OECD Model. Contrary to previous planning, domestic specialists will be sent to the construction or installation permanent establishment to take over the planning, coordination and supervision of the project on site.

The added value is essentially created by the specialists who work at the construction or installation permanent establishment. In this respect, it is not appropriate to classify the construction or installation permanent establishment as a routine company with a low bearing of risk. Therefore, the construction or installation permanent establishment is either to be remunerated with a higher profit markup using the cost markup method, or the transactional profit split method is to be applied.

The example illustrates that the application of a cost-based method is not mandatory. Rather, it follows from the arm's length principle that other transfer pricing methods may also apply if they are customary between independent third parties. This applies in particular to the CUP method regarding the allocation of the arm's length remuneration of the construction or installation permanent establishment. For example, the price comparison method in the sense of an internal price comparison is to be considered if the construction or installation permanent establishment also provides corresponding services to independent customers in addition to its parent. In addition, an external price comparison is applicable if the construction or installation services are also provided on the market by independent companies. If this is the case, the market prices to be determined in this respect for the provision of services of the construction or installation permanent establishment can be settled.

The service that the construction or installation permanent establishment provides to the rest of the company (parent) must be settled continuously according to the services provided, irrespective of whether the construction or installation company has a payment claim against the principal only upon acceptance or partial acceptance of the service owed. Thus, profit realization is independent of when, i.e. in which assessment period, the profit is realized for the company as a whole. This is appropriate insofar as the AOA abstracts precisely from the realization of profits in the external relationship for the company as a whole. However, the tax authorities in Germany allow for a different settlement if this leads to a result that is more in line with the arm's length principle in the individual case.^[15]

By using the (rebuttable) basic rule of classifying the construction or installation permanent establishment as a routine function, the German legislator takes a path that is not aligned with the OECD. It is true that according to the AOA, taking into account a corresponding function and risk profile of the construction or installation permanent establishment, the application of a cost-oriented method may be appropriate when performing purely routine functions. However, to provide this as a fixed basic rule is extensively and internationally misaligned. In practice, international double taxation often occurs in this context, given that the foreign state – contrary to the regulations set by the tax authorities in Germany – does not classify the construction or installation permanent establishment precisely as a fictitious "subcontractor" but determines its profit while considering the expenses and income allocated to it. As a rule, such double taxation can only be avoided through international mutual agreement procedures.^[16]

4.2. Application of cost-oriented methods

When applying the cost-plus method to determine the performance remuneration of a construction or installation permanent establishment, the determination of the cost base and the profit markup is of central importance in particular. The details are as follows.

Determination of the cost basis

The (original) personnel costs of the construction or installation permanent establishment from its own exercise of people functions must be included in the cost base. This includes all wages and salaries of the personnel of the construction or installation permanent establishment who carry out the actual installation or construction activity, construction supervision, integration of subcontractors, etc. According to the German tax authorities, non-wage labour costs must also be included in the cost base. Personnel costs directly caused by the performance of people functions at the construction or installation permanent establishment include, in particular, costs for personnel

13. See H. Baumhoff, X. Ditz & M. Greinert, *Die Besteuerung von Funktionsverlagerungen nach der Funktionsverlagerungsverordnung vom 12. 8. 2008*, DSr (2008), p. 1950.

14. Also according to M. Freudenberg, S. Stein & M. Trost, *Gewinnabgrenzung bei Bau- und Montagebetriebsstätten – Umsetzung aus Sicht der Beratungspraxis*, ISR (2016), p. 166.

15. See sec. 32(3) sentence 2 German Regulation on the Allocation of Profits of Permanent Establishments.

16. See X. Ditz, *Betriebsstätten-Handbuch* (2018), para. 11,319.)

actually working at the construction site. In addition to direct personnel costs, personnel overheads and other overheads (e.g. of the personnel department) must also be taken into account. Such inclusion of personnel overheads in the cost base is appropriate and in line with the arm's length principle.

Costs incurred by the construction or installation permanent establishment that are not directly based on the exercise of people functions, e.g. own procurement of materials or independent engagement of subcontractors, must also be included in the cost base from a German tax perspective.^[17] However, a profit markup is not applied to these transitory costs. This is in line with the view taken by the OECD.^[18]

If a construction or installation permanent establishment only carries out routine activities and, thus, in the opinion of the tax authorities, no assets are to be allocated to it as a result, no fictitious dealings are assumed – breaking with the system of the AOA – but rather a free provision of the assets to the construction or installation permanent establishment by the parent is assumed. Therefore, according to the tax authorities in Germany, costs related to assets (e.g. depreciation, wear and tear, maintenance, servicing) should not be included in the cost base of the construction or installation permanent establishment. It is highly doubtful whether foreign tax authorities share this exact same opinion.

Determination of the profit markup

Determining the profit markup of the construction or installation permanent establishment is based on the general principles when applying the cost markup method. It must be taken into account that there is no such thing as the “right” markup. Rather, a range of appropriate profit markups can at best be determined – in relation to the individual case of a construction or installation permanent establishment – which is based on the (people) functions performed by the construction or installation permanent establishment, the risks assumed and the assets used. Several methodological approaches exist to determine an appropriate markup. These essentially concern:

- an internal comparison of operations (“customary internal profit markups”);
- an external comparison of operations (“customary industry profit markups”); and
- flat-rate markups set in percentages.

The determination of customary profit markups by means of an internal comparison of operations is based on profit margins agreed or achieved by the construction and installation company with third parties for comparable construction and installation activities. As far as possible, transactions undertaken under comparable circumstances should be used as a benchmark. For example, internal profit margins from previous projects of the construction and installation company can be used. If such internal profit margins are not available, profit markups customary in the industry may be used. These can be determined by an external comparison of operations, i.e. reference is made to profit margins achieved by construction and installation companies in comparable business among themselves. Databases are often used to determine these. However, such database studies can only serve as a guide in the area of construction or installation activities, as it is usually not possible to find comparable companies for construction or installation permanent establishments. In practice, companies typically have a function and risk profile that goes beyond that of a pure construction or installation activity as usually carried out by construction or installation permanent establishments.^[19] Therefore, an internal comparison of operations based on past projects is generally preferable.

In transfer pricing practice, the tax authorities in Germany often accept profit markups of 5% to 10% on the cost of goods sold (i.e. the full costs determined according to the principles of business cost accounting) when applying the cost markup method in the area of routine functions.^[20] This range of profit markups is, however, too inflexible and too narrow in view of the possible forms of construction or installation activities. The more functions and risks are performed by a construction or installation permanent establishment, the higher its profit margin must be. Its value creation ratio must ultimately be reflected in the profit attributable to it from an arm's length perspective.

4.3. Application of profit-based methods

According to the tax authorities in Germany, under certain conditions, the transfer prices for internal dealings between the construction or installation permanent establishment and its parent are not to be determined according to a cost-based transfer price method, but according to the transactional profit split method. The precondition for this is that the people functions that are performed in each case by both the construction or installation permanent establishment and the parent company with regard to the fulfilment of the construction or assembly contract do not constitute routine activities. Therefore, they result in comparable opportunities and risks allocated in each case (first alternative), or unique intangible values are developed or acquired by both the construction or installation permanent establishment and the parent company themselves for the fulfilment of the construction or assembly contract (second alternative).

If these requirements are met, the transactional profit split method must be applied, meaning from a German tax perspective, there is no right to choose, but instead an obligation to apply this methodology. This is appropriate insofar as the construction or installation

17. German guidance on the Regulation on the Allocation of Profits of Permanent Establishments (*Verwaltungsgrundsätze Betriebsstättengewinnabgrenzung*, VWG BsGa), no. 359.

18. See *OECD Guidelines 2022*, para. 7.34.

19. See S. Bendlinger, *Die Betriebsstätte in der Praxis des internationalen Steuerrechts*, 3rd edition (2016), 374.

20. See H. Kuckhoff & R. Schreiber, *Grenzüberschreitende Funktionsverlagerung aus Sicht der Betriebsprüfung (Teil I)*, IStR (1999), p. 327.

permanent establishment in these cases does not carry out routine activities, but rather activities that add value. To the extent that the tax authorities additionally demand that, in addition to these prerequisites, the prerequisites of the transactional profit split method according to the OECD Guidelines must also be met, this demand is misguided. This is because, in the OECD's view, the transactional profit split method is only applicable if two associated companies carry out highly integrated activities or have valuable intangible values and use them in the course of their business.^[21] Thus, the scope of application of the transactional profit split method is broader according to the OECD's view than according to the tax authorities in Germany. This is due to the fact that, going beyond the requirements of the OECD, a comparable (parity) allocation of opportunities and risks from people functions between the parent and the construction or installation permanent establishment is required, meaning that the parent and the construction or installation permanent establishment must be classified as strategy carriers.

Under the transactional profit split method, the profit or loss resulting from a construction or assembly project for the whole company must be allocated between the parent and the construction or installation permanent establishment, according to an appropriate key variable between the construction or installation permanent establishment and the parent company.

5. Permanent Establishment Accounts and Transfer Pricing Documentation Requirements

From a German tax perspective, the financial result of the construction or installation permanent establishment must be determined by means of "auxiliary and ancillary accounts". The auxiliary and ancillary accounts include all components that are to be allocated to the permanent establishment due to its people functions. Consequently, the construction or installation permanent establishment's auxiliary and ancillary accounts must show the assets that are attributable to it according to its people functions. In addition to the assets, the construction or installation permanent establishment's auxiliary and ancillary accounts also includes its capital, the other liability items, the related operating income and operating expenses as well as the notional operating income and expenses.

In addition, the internal dealings and the applied transfer pricing method of the construction or installation permanent establishment must be described according to general principles within a transfer pricing documentation (Local File). Furthermore, it must be analysed whether the result from internal dealings allocated to the permanent establishment is in line with the arm's length principle.^[22]

6. Conclusion

The construction or installation permanent establishment has considerable practical significance – especially for the mechanical engineering industry in Germany. It is therefore to be welcomed that the German tax authorities provide detailed guidelines for the profit allocation of the construction or installation permanent establishment according to the AOA. These lead – at least from a German point of view – to greater legal certainty.

However, it is obvious that the tax authorities aim to allocate as little profit as possible to the construction or installation permanent establishment within the framework of the application of the cost-plus method/TNMM (basic rule) and the transactional profit split method (exception rule). This is already evident in the basic classification of the construction or installation permanent establishment as a routine company, combined with the consequence of not assigning to it either substantial assets or the construction or installation contract. With this basic rule, the tax authorities in Germany follow a path not agreed with the OECD. As a result, it is not surprising that in practice it is already clear that numerous foreign states do not follow the German tax authorities' interpretation of the AOA regarding construction or installation permanent establishments. The result is legal uncertainty and the risk of international double taxation of permanent establishment profits.

21. See *OECD Guidelines 2022*, marginal no. 2.119-2.120.

22. See *OECD Guidelines 2022*, para. 5.22 and Annex II of ch. V.



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