

THE ATTRIBUTION OF PROFITS TO PERMANENT ESTABLISHMENTS

The taxation of intra-company dealings

PREFACE

PART I

THE ATTRIBUTION OF PROFITS TO PERMANENT ESTABLISHMENTS UNDER THE OECD APPROACH

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- 2.3. *The London and Mexico Model Conventions*
- 2.4. *The 1960 OEEC Report and the 1963 OECD Draft Convention*
- 2.5. *The 1974 Proposal and the 1977 and 1992 OECD Models*
- 2.6. *The 1994 OECD Report on Attribution of Income to Permanent Establishments*
- 2.7. *The 2003 OECD Model and Commentary*
- 2.8. *The 2001 OECD Discussion Draft on the Attribution of Profits to Permanent Establishments*
- 2.9. *The 2004 OECD Discussion Draft on the Attribution of Profits to Permanent Establishments*
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PART II

COMPARATIVE SURVEY

INTRODUCTION

ARGENTINA
AUSTRIA
BELGIUM
BRAZIL
CANADA
CHILE
FINLAND
FRANCE
GERMANY
INDIA
ITALY
MEXICO
NETHERLANDS
SPAIN
SOUTH AFRICA
SWITZERLAND
UNITED KINGDOM
UNITED STATES
VENEZUELA

SUMMARY

EACH COUNTRY CHAPTER IS DIVIDED AS FOLLOWS:

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- 1.2. Taxation of non-residents

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 - 2.2.1. From domestic GE to foreign PE
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 - 2.2.3. From domestic PE to foreign GE
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- 2.3. Intangibles
 - 2.3.1. From domestic GE to foreign PE
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 - 2.4.1. From domestic GE to foreign PE
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 - 2.5.2. From foreign PE to domestic GE
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Bibliography

PART III

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