Chapter I – Introduction

1 General introduction
2 Subject of this study
3 Structure of this study

Chapter II – History

1 Origins of treaties to prevent double taxation
2 League of Nations
  2.1 General comments
  2.2 1923 Report of the Economists
    2.2.1 General
    2.2.2 Allocation of income
  2.3 1925 Report of the Technical Experts
    2.3.1 General
    2.3.2 Personal Taxes
    2.3.3 Impersonal taxes (impôts réels)
    2.3.4 Conclusion
  2.4 1927 Report of the Enlarged Committee of Technical Experts
    2.4.1 General
    2.4.2 Impersonal Taxes
    2.4.3 Personal Taxes
    2.4.4 Conclusions and observations regarding the Report of the Enlarged Committee of Technical Experts
  2.5 1928 General Meeting of Government Experts
    2.5.1 General
    2.5.2 Draft Convention 1a
    2.5.3 Draft Convention 1b
    2.5.4 Draft Convention 1c
    2.5.5 Evaluation of the three Draft Conventions
  2.6 Work of the Fiscal Committee of the League of Nations from 1929-1939
2.6.1 General
2.6.2 Second session (1930); Document C.340.M.140.1930.II
2.6.3 Third session (1931); Document C.415.M.171.1931.II.A.
2.6.4 Evaluation of the work of the League of Nations from 1929-1939
2.6.5 Examples of tax treaties concluded from 1929-1939

3 The Mexico (1943) and London (1946) Model Conventions
3.1 General
3.2 The relevant provisions
3.3 The origin of the 183-day threshold
3.4 Evaluation with respect to the Mexico and London Models and examples of tax treaties concluded in the period surrounding these Models
3.5 Further developments with respect to the League of Nations

4 1963 OECD Model
4.1 Historical developments and considerations
4.2 First Report of the Fiscal Committee of the OEEC (1958)
4.3 Second Report of the Fiscal Committee of the OEEC (1959)
4.3.1 General
4.3.2 Text
4.3.3 Commentary
4.4 Third Report of the Fiscal Committee of the OEEC (1960)
4.5 Fourth Report of the Fiscal Committee of the OEEC (1961)
4.6 The Organisation for Economic Co-operation and Development
4.6.1 General
4.6.2 Text
4.6.3 Commentary
4.7 Comparison of the Mexico and the London Models of the League of Nations with the 1963 OECD Model
4.7.1 Differences in background between the Models
4.7.2 Methods for avoidance of double taxation
4.7.3 Allocation rules

5 1977 OECD Model Tax Convention and beyond
5.1 General
5.2 Overview of the subsequent changes to the text of Art. 15 of the OECD Model and the corresponding Commentaries
5.2.1 Texts
5.2.2 Commentaries

6 Summary

Chapter III – Interpretation

1 Introduction

2 Objective approach as the starting point

3 Context in the sense of the Vienna Convention
3.1 General
3.2 Unilateral Explanations
3.3 The OECD Commentaries
3.4 Subsequent agreements and subsequent practice in the application; mutual agreements

4 Supplementary means
4.1 Decisions of courts in other countries
4.2 Other languages
5 The significance of the OECD Model and its Commentary
5.1 Status
5.2 Role in the interpretation process
5.3 The problem of a “dynamic” Commentary
5.4 Observations on the Commentaries

6 Summary

Chapter IV – Some residence issues connected with regimes applying to expatriates

1 Introduction

2 Some specifics of domestic residence concepts and their influence on tax treaties
2.1 General
2.2 Special Taxation regime for foreign executives in Belgium
2.2.1 General
2.2.2 Residence under the tax treaties
2.3 The partial non-resident tax liability under the Dutch 30% allowance regulation
2.3.1 General
2.3.2 The consequences of the option to elect for partial non-resident tax liability
2.3.3 Non-option; regular residence concept applies
2.3.4 Residence under tax treaties
2.3.5 Combination of the option for partial non-resident tax liability under the 30% allowance regulation (Art. 2.6) and the option for tax liability as a Dutch resident (Art. 2.5)
2.4 The position of a non-domiciled resident of the UK under the tax treaties

3 Summary

Chapter V – The first rule of Article 15 of the OECD Model (Art. 15 (1), first part of the first sentence)

1 General
1.1 Overview
1.2 Personal scope of Art. 15 of the OECD Model

2 The position of Art. 15 / “salaries, wages and other similar remuneration”
2.1 The position of Art. 15 in the OECD Model and its relationship to other Articles of the OECD Model
2.1.1 General
2.1.2 Is the relationship of Art. 16 and Art. 18 of the OECD Model to Art. 15 the same?
2.1.3 The distinction between Art. 15 and Art. 16 of the OECD Model
2.1.4 Relationship between Art. 16 and Art. 18 of the OECD Model
2.1.5 Art. 17 of the OECD Model
2.1.6 Art. 15(3) of the OECD Model
2.1.7 Art. 19 of the OECD Model
2.1.8 Other “special provisions”; frontier workers; road and rail transport workers, professors and students
2.1.9 Relationship to the former Art. 14 of the OECD Model
2.1.10 Closed system of Art. 15 of the OECD Model
2.1.11 Case law
2.2 Salaries, wages and other similar remuneration
2.2.1 Interpretation
2.2.1.1 Introduction
2.2.1.2 Art. 3(2) of the OECD Model
2.2.1.3 Context
2.2.1.4 Ordinary meaning of “salaries, wages and other similar remuneration”
2.2.1.5 Meaning of “other similar remuneration”
2.2.1.6 Schematic summary of the various relationships
2.2.2 Overview of domestic laws
2.2.3 Conclusions from the overview
2.2.4 Qualification conflicts
  2.2.4.1 General
  2.2.4.2 Cost reimbursements
  2.2.5 Conclusion
2.3 Different forms of salaries, wages and other similar remuneration
  2.3.1 Introduction
  2.3.2 “Negative income from employment”
  2.3.3 Severance payments; demarcating between Art. 15 and Art. 18 of the OECD Model
    2.3.3.1 Characteristics of severance payments
    2.3.3.2 General
    2.3.3.3 Characteristics for the classification as a pension or a similar remuneration
    2.3.3.4 The Commentary on the OECD model
    2.3.3.5 Autonomous interpretation
    2.3.3.6 Dutch standing right
    2.3.3.7 Payment for relief of distress
    2.3.3.8 Evaluation
    2.3.4 Sign-on fee ("Golden Hello")
    2.3.5 Non-competition agreements
    2.3.6 Bonus
    2.3.7 Employee stock options
      2.3.7.1 General
      2.3.7.2 Employment income versus capital gains
      2.3.7.3 Analysis of the approach taken in the 2004 Report and the 2005 Commentary
    2.3.8 Company car
    2.3.9 Social security benefits
      2.3.9.1 Sickness benefits
      2.3.9.2 Public disability allowances
      2.3.9.3 Unemployment benefits
    2.3.10 Quasi pension rights
    2.3.11 Early retirement schemes
    2.3.12 Replacement payments in the case of bankruptcy (Konkursausfallgeld)
    2.3.13 Settlement of tax debts
    2.3.14 Stand-by fees
    2.3.15 Disguised salary payments
    2.3.16 Strike benefits
    2.3.17 Reimbursement of social security contributions
    2.3.18 Continued service bonus
    2.3.19 Compensation for cancelled employment

3 Conclusions

4 Employment
  4.1 General
  4.2 Interpreting the term 'employment'
    4.2.1 Art. 3(2) of the OECD Model
    4.2.2 View of the Commentary on the OECD Model on differing views regarding the interpretation of "employment"
    4.2.3 Common interpretation and context
    4.2.4 Autonomous interpretation
    4.2.5 OECD Report entitled "Issues related to Article 14 of the Model Tax Convention"
    4.2.6 Various jurisdictions
    4.2.7 Difficulties in demarcating between Art. 15 and other provisions of the OECD Model
    4.2.8 Various Dutch case law in respect of the explanation of employment under tax treaties
    4.2.9 Deemed employment
4.2.9.1 Deemed employment; the Netherlands
4.2.9.2 Deemed employment; France
4.3 Conclusion
4.3.1 Evaluation
4.3.2 Recommendations; amendment to the Commentary or specific tax treaty provision

Chapter VI – The second rule (Art. 15(1), end of first sentence and second sentence)

1 General

2 Exercise
2.1 General
2.2 Commentary on the OECD Model
2.3 Meaning under domestic law and subsequent case law
2.3.1 General
2.3.2 The Netherlands
2.3.2.1 Domestic law
2.3.2.2 Case law
2.3.3 UK
2.3.4 Germany
2.3.5 US
2.3.6 Belgium
2.3.7 Summary
2.4 Senior managers and executives
2.4.1 General
2.4.2 German case law
2.4.3 Dutch case law
2.4.4 Evaluation and conclusion
2.5 Employees performing mobile activities
2.5.1 General
2.5.2 The decisions of the Belgian Supreme Court of 6 November 2000, FJF 2000/76 and of 28 May 2004, FJF 2004/244
2.5.3 Dutch and German case law
2.5.4 Evaluation and conclusion
2.6 No minimum time period is required
2.7 The commencement and termination of the exercise of the employment
2.7.1 Practical rule
2.7.2 Crossing the other State’s border
2.7.3 Units of time
2.8 Art. 15 does not require the person receiving the income to also exercise the employment
2.9 Exercise and e-commerce
2.10 Summary and general conclusions

3 The other Contracting State
3.1 General
3.2 High seas, continental shelf and exclusive economic zones
3.2.1 The decision of the German Federal Tax Court in the perspective of the Convention on the Law of the Sea
3.2.2 Case law of the Dutch Supreme Court
3.2.3 Special tax treaty provisions
3.3 Airspace
3.4 Outer space

4 Derived
4.1 General
4.2 Relevance of the various domestic tax laws
4.3 Context; decisions of the Dutch Supreme Court of 5 September 2003, BNB 2003/379 and 381
4.3.1 Ruling
4.3.2 Analysis
4.4 Ordinary meaning
4.5 Commentary
4.6 The time at which the income is actually paid or received is not of importance
4.7 Differences between the Residence State and the Work State in interpreting ‘derived’
4.8 Evaluation

5 “...such remuneration as is derived therefrom...”
5.1 General
5.1.1 Different types of causality
5.1.2 Timing and accrual issues
5.2 Compartmentalisation
5.3 The time of taxation is irrelevant under the second rule, but may be relevant under the domestic law of the Contracting States
5.3.1 General
5.3.2 Case
5.4 The methods of allocating the remuneration to the employment exercised in the Work State
5.4.1 General
5.4.2 Time-proportionate method
5.4.3 Other relevant circumstances and elements
5.4.4 Determining the time-proportionate method
5.4.4.1 German case law
5.4.4.2 Dutch case law
5.4.4.3 US
5.4.4.4 Belgium
5.4.4.5 UK
5.4.4.6 France
5.4.4.7 Evaluation in respect of the time-proportionate method and recommendations
5.5 Deferred compensations and compensations attributed in advance
5.5.1 General
5.5.2 Employee stock options
5.5.2.1 General
5.5.2.2 Approaches taken by national tax courts and tax administrations
5.5.2.3 Approach taken in the OECD Report
5.5.2.4 Analysis of approach taken in the Report
5.5.2.5 Evaluation
5.5.3 Bonus
5.5.4 Continued service bonus
5.5.5 Company car

6 Summary

7 Income from inactivity
7.1 General
7.1.1 Introduction
7.1.2 Main issues
7.1.3 Exercise
7.1.4 Place of exercise
7.1.5 Allocation
7.1.6 Analytical approaches
7.2 Compensation for cancelled employment
7.2.1 Preliminary remarks
7.2.2 Case law
7.2.3 Evaluation
7.3 Sickness benefits and disability allowances
7.3.1 General
7.3.2 Preliminary remarks
7.3.3 Case law and resolutions in respect of sickness benefits and disability allowances
7.3.4 Relationship to Belgium and Germany
7.3.5 2001 Belgium-Netherlands Tax Treaty
7.3.6 Evaluation
7.4 Non-competition agreement
7.4.1 General
7.4.2 First approach: taxation in the State or States where the employment would have been exercised had the employee not been obliged to omit certain activities
7.4.3 Second approach: taxation in the Residence State in which the employee is physically present to honour his commitments
7.4.4 Third approach: the second rule is not applicable
7.4.5 Evaluation
7.5 Stand-by fees
7.5.1 General
7.5.2 Case law and Tax Authorities
7.5.3 Evaluation
7.6 Severance payments
7.6.1 Relevance of the labour law characterisation
7.6.2 Interaction between the various elements
7.6.2.1 General
7.6.3 Conclusion regarding severance payments
7.7 Sign-on fee
7.7.1 General
7.7.2 Case law and views of Tax Authorities
7.7.3 Evaluation’

8 Conclusion

Chapter VII – The third rule (Art. 15(2) of the OECD Model)

1 Introduction
1.1 General
1.2 Object and purpose
1.2.1 Art. 15(2) applies to all types of employees
1.2.2 Short-term employment
1.2.3 Art. 15(2)(b) and (c) serve a common purpose
1.2.3.1 General
1.2.3.2 Commentary on Art. 15 of the OECD Model
1.2.4 Criticism on the coherence between the reduction of the taxable basis and the assignment of the taxation right
1.2.4.1 Overcompensation
1.2.4.2 Examples of imbalances and difficulties
1.2.4.3 Evaluation
1.3 Positive rephrasing
1.3.1 General
1.3.2 Case law of the Dutch Supreme Court
1.3.3 Case law of the German Federal Tax Court
1.3.4 Belgian case law
1.3.5 OECD Report entitled “Taxation issues relating to international hiring-out of labour” and OECD Commentary
1.3.6 OECD Discussion Draft entitled “Proposed Clarification of the Scope of Paragraph 2 of Article 15 of the Model Tax Convention”
1.3.7 Adjusting the text of Art. 15(2) of the OECD Model
1.4 Art. 15(2) and deferred remunerations
1.5 Burden of proof

2 Requirement 1 of the third rule: 183 day period
2.1 Introduction
2.1.1 General
2.1.2 Structures set up to make use of the 183 day period
2.1.3 Presence in different capacities
2.2 Present
2.2.1 Ratio
2.2.2 Interpretation
2.2.3 German case law
2.2.4 Dutch case law
2.2.5 US
2.2.6 Evaluation
2.3 Determining the 183 day period
2.3.1 General: duration of the activity method
2.3.2 Days of physical presence method: Commentary
2.3.3 “Day” for the purposes of Art. 15(2)(a) of the OECD Model
2.3.3.1 Interpretation
2.3.3.2 Defining “day”
2.3.4 Refining Art. 15(2)(a)
2.3.5 Calculation of the 183 day period
2.3.5.1 Is a connection required between the days included and excluded and the performance of activities?
2.3.5.2 Days to be included and excluded in calculating the 183 day period
2.3.6 Internationally operative transport workers
2.3.7 Ambulatory application of the Commentary and various decisions of tax courts
2.3.7.1 General
2.3.7.2 Germany
2.3.7.3 The Netherlands
2.3.7.4 Belgium
2.3.7.5 France
2.3.8 Evaluation
2.4 The reference period; any 12-month period commencing or ending in the fiscal year concerned
2.4.1 Background and application difficulties of the current reference period
2.4.2 Interpretation
2.4.2.1 General
2.4.2.2 Commencement and ending of the 12-month period
2.4.3 Fiscal year concerned
2.4.3.1 General
2.4.3.2 Difficulties in interpreting “fiscal year concerned”
2.4.3.3 Qualification conflict
2.4.3.4 1991 OECD Report
2.4.3.5 Amendments to the Commentary suggested by the 1991 Report
2.4.4 Some particular treaties which deviate from the OECD Model
2.4.5 Lack of transitional law in respect of a change from the fiscal year to the 12-month reference period in various tax treaties
2.4.6 Evaluation
2.5 Should the days be calculated over the entire 12-month period regardless of whether the recipient resided in the Work State?
2.5.1 General
2.5.2 The Dutch Supreme Court’s decision of 15 September 1999, BNB 1999/420
2.5.3 A different view is followed, inter alia, in Germany
2.5.4 Double taxation or double non-taxation
2.6 Conclusion
3 Requirement 2 of the third rule: employer / paid by, or on behalf of
3.1 Introduction
3.2 Interpretation of “employer”
3.2.1 The relevance of a definition under domestic law
3.2.1.1 General
3.2.1.2 The relevance of a domestic withholding agent concept for the interpretation of “employer”
3.2.2 The case law of those States not containing a definition in their tax legislation
3.2.2.1 General
3.2.2.2 Dutch case law
3.2.2.3 Belgian case law
3.2.2.4 German case law
3.2.2.5 Evaluation
3.2.3 The Commentary on the OECD Model
3.2.3.1 General
3.2.3.2 International hiring-out of labour
3.2.3.3 Some other cases of international secondment
3.2.3.4 Qualification conflicts
3.2.3.5 Recommendations and future developments
3.3 Paid by, or on behalf of/borne by
3.3.1 General
3.3.2 Interpretation of “borne by”
3.3.2.1 General
3.3.2.2 Commentary on the OECD Model
3.3.2.3 No actual deduction of the salary costs is required
3.3.3 The relevance of Art. 7 and its consequences
3.3.3.1 General
3.3.3.2 Stock options
3.3.4 Case law and official statements of tax authorities regarding the interpretation of “borne by”
3.3.4.1 General
3.3.4.2 Dutch case law
3.3.4.3 Belgian case law and the point of view of the Belgian Tax Authorities
3.3.4.4 German case law
3.3.4.5 US
3.3.4.6 UK
3.3.4.7 “As such”
3.3.5 Evaluation and conclusions in respect of “borne by”
3.3.5.1 Relevance of Art. 7
3.3.5.2 An exceptional decision demands the actual deduction of the salary costs
3.3.5.3 Amendment to the Commentary
3.4 Interpretation of “paid by, or on behalf of”
3.4.1 General
3.4.2 Timing differences
3.4.3 Versions in different languages
3.4.4 Discussion Draft “Proposed Clarification of the Scope of Paragraph 2 of Article 15 of the Model Tax Convention”
3.4.5 Preferred interpretation
3.4.6 Is “paid by, or on behalf of” similar to “borne by”
3.4.7 Case law or official views of the respective tax authorities regarding “paid by, or on behalf of”
3.4.7.1 Introduction
3.4.7.2 Dutch case law
3.4.7.3 Belgian case law and the standpoint of the Belgian Tax Authorities
3.4.7.4 German case law and the standpoint of the German Tax Authorities
3.4.7.5 USA
3.4.7.6 UK
3.4.7.7 Evaluation of the case law and the resolutions of various tax authorities and conclusions with respect to “paid by, or on behalf of”
3.5 Residence of the employer in Article 15(2)(b)
3.5.1 General
3.5.2 Tax-exempt entity
3.5.2.1 General
3.5.2.2 Viewpoints of various tax authorities and position of legal scholars; liability to tax
3.5.2.3 Evaluation
3.5.3 Partnerships
3.5.3.1 Introduction
3.5.3.2 The Commentary on the OECD Model
3.5.3.3 Examples
3.5.3.4 German observation; hypothetical determination of the partnership’s residence
3.5.3.5 The Austrian Ministry of Finance’s view; qualification conflict where the Work State and the Residence State disagree with respect to the status of employer and the residence of the partnership
3.5.4 Dual resident company
3.5.4.1 General
3.5.4.2 Tie-breaker rules of Art. 4(2) and (3)
3.5.4.3 Cases

4 Requirement 3 of the third rule; borne by/PE
4.1 General
4.2 The employer
4.3 Residence of the employer in Art. 15(2)(c)
4.3.1 General
4.3.2 Art. 15(2)(c) and the various types of employers
4.3.2.1 Some aspects of fiscally transparent partnerships
4.3.2.2 Pension funds and Art. 15(2)(c)
4.3.3 Triangular cases and Art. 15(2)(c)
4.3.3.1 Some general comments
4.3.3.2 Fiscally transparent partnerships
4.3.4 Dual resident employer under Art. 15(2)(c) of the OECD Model
4.4 Permanent establishment
4.4.1 General
4.4.2 The subsidiary to which the employee is assigned constitutes a PE of the parent company
4.4.2.1 General
4.4.2.2 Agency PE
4.4.3 Preparatory and auxiliary activities
4.4.4 An employee as permanent establishment
4.4.4.1 General
4.4.4.2 Fixed-place-of-business PE
4.4.4.3 Agency PE
4.5 Relation to wage withholding taxes

Chapter VIII – Remuneration of crews of ships or aircraft (Art. 15(3) of the OECD Model)

1 Introduction
1.1 General
1.2 Relationship to Art. 15(1) and (2)

2 Background

3 Relationship to Art. 8 of the OECD Model: object and purpose

4 Shared taxation right
4.1 General
4.2 Subject-to-tax clause
5 Qualifying employees
5.1 General
5.2 Residence of the qualifying employees

6 Different terms
6.1 General
6.2 Ship, aircraft, boat
6.2.1 General; ship and boat
6.2.2 Domestic law definition
6.2.3 Drilling platform
6.2.4 Context
6.2.5 Aircraft
6.3 Place of effective management
6.4 International Traffic
6.5 Inland waterways transport
6.6 Enterprise
6.6.1 General
6.6.2 Context
6.6.3 Connection with Art. 8 of the OECD Model
6.6.4 The problems of ‘hiring-out of labour’ and ‘wet lease’
6.6.4.1 General
6.6.4.2 Hiring-out of labour
6.6.4.3 Wet lease

7 Conclusions
7.1 General
7.2 Suggested amendments to the text of Art. 15(3)
7.3 Suggested amendments to the Commentary on Art. 15(3)

Chapter IX – Summary and conclusions

1 Interpretation
1.1 General

2 Residence
2.1 General; Art. 15 is directed, in principle, at individuals

3 The First Rule (Art. 15(1), first part of the first sentence of the OECD Model)
3.1 Relationship between the various income from employment articles
3.2 The closed system of Art. 15 et seq. of the OECD Model
3.3 Salaries, wages and other similar remuneration
3.3.1 General
3.3.2 The terms “income from employment” and “salaries, wages and other similar remuneration” do not coincide
3.3.3 The meaning of “other similar remuneration”
3.3.4 Delineation issues
3.3.5 Qualification conflicts
3.4 Employment

4 The Second Rule (Art. 15(1), end of the first sentence and the second sentence of the OECD Model)
4.1 General
4.2 Exercise
4.2.1 General
4.2.2 Senior managers
4.2.3 Employees performing mobile activities
4.3 Allocation
4.3.1 General principles
4.3.2 Deferred compensation or compensation attributed in advance
4.4 Income from inactivity

5 The Third rule (Art. 15(2) of the OECD Model)
5.1 Positive rephrasing
5.2 Requirement 1 of the Third Rule: the 183 day period (Art. 15(2)(a) of the OECD Model)
5.2.1 “Is present”
5.2.2 Determining the 183 day period
5.2.3 Reference period
5.2.4 Only days on which the employee resides in one State while being present in the other are taken into account
5.3 Requirement 2 of the third rule: the remuneration is paid by or on behalf of an employer who is not a resident in the other State
5.3.1 Employer
5.3.2 “Paid by, or on behalf of” and “borne by”
5.4 Requirement 3 of the Third Rule; the remuneration is not borne by a permanent establishment that the employer has in the Work State (Art. 15(2)(c) of the OECD Model)
5.5 Residence and different types of employers
5.5.1 Exempt pension funds
5.5.2 Fiscally transparent partnerships
5.5.3 Dual resident companies
5.5.4 Dual resident companies and triangular cases

6 Remuneration of crews of ships or aircraft
6.1 Distributive rule
6.2 Subject-to-tax
6.3 Qualifying employees
6.4 Enterprise
6.5 Extension of Art. 15(3) to employees operative in the international road and rail transport

Chapter X – Summary and conclusions in Dutch

1 Interpretatie
1.1 Algemeen

2 Woonplaats
2.1 Algemeen; art. 15 richt zich in beginsel tot natuurlijke personen

3 Eerste Regel (art. 15(1), eerste gedeelte van de eerste volzin, van het OESO-Modelverdrag)
3.1 Relatie tussen de verschillende verdragsartikelen die betrekking hebben op inkomsten uit dienstbetrekking
3.2 Het sluitend systeem van art. 15 e.v. van het OESO-Modelverdrag
3.3 Salarissen, lonen en andere soortgelijke beloningen
3.3.1 Algemeen
3.3.2 De begrippen “inkomen uit dienstbetrekking” en “salarissen, lonen en andere soortgelijke beloningen” vallen niet samen
3.3.3 De betekenis van “andere soortgelijke beloningen”
3.3.4 Afbakeningsissues
3.3.5 Kwalificatieconflicten
3.4 Dienstbetrekking

4 Tweede Regel (art. 15(1), einde van de eerste volzin en de tweede volzin, van het OESO-Modelverdrag)
4.1 Algemeen
4.2 Uitoefenen
4.2.1 Algemeen
4.2.2 Senior managers
4.2.3 Werknemers met mobiele activiteiten
4.3 Allocatie
4.3.1 Uitgangspunten
4.3.2 Uitgestelde of vooraf toegekende beloningen
4.4 Inkomen uit inactiviteit

5 Derde regel (art. 15(2) van het OESO-Modelverdrag)
5.1 Positieve herformulering
5.2 Vereiste 1 van de derde regel; de 183-dagen-periode (art. 15(2)(a) van het OESO-Modelverdrag)
5.2.1 “Is present”
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 wegransport

Bibliography

Case Law

Statements of various authorities and official documents