2. Definition of Permanent Establishment

2.1. Domestic permanent establishment of a non-resident taxpayer

2.1.1. Fixed place of business PE

2.1.1.1. Non-treaty situations

2.1.1.2. Treaty situations

2.1.2. Construction PE

2.1.2.1. Non-treaty situations

2.1.2.2. Treaty situations

2.1.3. Excluded activities

2.1.3.1. Non-treaty situations

2.1.3.2. Treaty situations

2.1.4. Dependent agent PE

2.1.4.1. Non-treaty situations
2.1.4.2. Treaty situations

2.1.5. Fixed base

2.1.5.1. Non-treaty situations

2.1.5.2. Treaty situations

2.1.6. Special types of permanent establishment

2.2. Foreign permanent establishment of a resident taxpayer

3. Taxation of Income and Avoidance of Double Taxation

3.1. Taxation of domestic permanent establishments

3.1.1. Taxable income and tax rates

3.1.2. Allocation of assets and risks

3.1.3. Intra-company dealings

3.1.3.1. Delivery of goods

3.1.3.2. Delivery of services

3.1.3.3. Transfer of tangible and intangible assets

3.1.3.4. Financing and interest payments

3.1.4. Losses

3.2. Taxation of foreign permanent establishments

3.2.1. Taxable income and avoidance of double taxation

3.2.2. Allocation of assets and risks

3.2.3. Intra-company dealings

3.2.3.1. Delivery of goods

3.2.3.2. Delivery of services

3.2.3.3. Transfer of tangible and intangible assets

3.2.3.4. Financing and interest payments

3.2.4. Losses

3.3. Allocation of income to dependent agent PEs

3.3.1. Case studies

3.4. The position of foreign partners in domestic partnerships and domestic partners in foreign partnerships
3.5. Withholding taxes
3.6. Branch profits tax
3.7. Branch level interest tax
3.8. Sale or liquidation of a permanent establishment
3.9. VAT and permanent/fixed establishments

4. Permanent Establishments versus Subsidiaries
   4.1. Similarities and differences
   4.2. Classification conflicts
   4.3. Non-discrimination issues

5. Taxation of Directors and Personnel of a Permanent Establishment

6. Administration
   6.1. Incorporation and registration
   6.2. Accounting
   6.3. Reporting and filing obligations
   6.4. Advance rulings

7. Anti-Avoidance

8. Specific Industries
   8.1. Banking and financial enterprises
      8.1.1. Domestic approach
      8.1.2. Differences with the OECD approach
      8.1.3. Case study
   8.2. Insurance companies
      8.2.1. Domestic approach
      8.2.2. Differences with the OECD approach
   8.3. Global trading
      8.3.1. Domestic approach
      8.3.2. Differences with the OECD approach
      8.3.3. Case study
8.4. Oil and gas industry

9. Business Restructuring

9.1. Tax issues arising from supply chain structures

9.2. Case study

10. Future Developments