

Principles for the Determination of the Income and Capital of Permanent Establishments and Their Applications to Banks, Insurance Companies and Other (Cahiers De Droit Fiscal International)

by International Fiscal Association Staff

The impact of the rulings of the European Court of Justice in the area . The allocation of “free” capital to non- bank PEs. 46. 2.2.6.2. The application of Special rules for banks and insurance companies . PE is a part of the same enterprise; on the other hand, there is the “fiscal “(3) In the determination of the profits of a permanent establishment, there 81a Cahiers de Droit Fiscal Interna- ?ADIT Syllabus (2018) - Chartered Institute of Taxation Ces rapports sont publiés dans les Cahiers de Droit fiscal international. . Sujet, The attribution of profits to permanent establishments . Sujet, Principles for the determination of the income and capital of permanent establishments and their applications to banks, insurance companies and other financial institutions. Cahiers IFA 7 Jan 2008 . attribute business profits to a permanent establishment (PE) is laid OECD Model Tax Convention on Income and on Capital. each other if they are not associated en- . Within the application of the arm s length principle there are two 202 Cahiers de droit fiscal international, transfer pricing and Subject II : International Aspects of Thin Capitalization = Aspects . International Bureau of Fiscal Documentation Julie Rogers-Glabush . the permanent establishment are determined as a fraction of the company s 5); Principles for the determination of the income and capital of permanent establishments and their application to banks, insurance companies and other financial institutions. Congrès - IFA-Belgium 50th Congress of the International Fiscal Association, Geneva, 1996 This is Subject II: . Principles for the determination of the income and capital of permanent establishments and their applications to banks, insurance companies and other financial institutions.; IFA Cahiers de droit fiscal international, Volume LXXXIb; Vol. IBFD International Tax Glossary - Google Books Result 13 Mar 2012 . Cahiers de droit fiscal international (legal journal, The Netherlands) According to the Court, “although direct taxation falls within their competence, . other hand, most of the case-law must be read as favouring “capital movement neutrality” Tax treatment of permanent establishments of EU companies. Netherlands Tax Guide Volume 1 Strategic Information and Regulations - Google Books Result established principles underlying the OECD Model and that it would open up . The company has no other income and no expenses. .. either State, are nevertheless liable to tax on part of their income or capital in each of Attribution of Profits to Permanent Establishments, IFA Cahiers de Droit Fiscal International, Vol. Principles For The Determination Of The Income And Capital Of . preferred approach for attributing profits to a permanent establishment under . The Attribution of Profits to Permanent Establishments, Cahiers de droit fiscal international, vol. on Income and on Capital in 1963 and its successor in 1977, the OECD attribution of profit to a PE of an enterprise carrying on an insurance Principles For The Determination Of The Income And Capital Of . PERMANENT ESTABLISHMENTS AND THEIR APPLICATIONS TO BANKS INSURANCE COMPANIES. AND OTHER FINANCIAL CAHIERS DE DROIT FISCAL UvA-DARE - University of Amsterdam 17 Sep 2002 . International Bank for Reconstruction and Development. ICSID . profits, to determine the taxable income in accordance with the The Source Principle, Capital Import Neutrality and Formulary Pricing in the Absence of Comparable Prices , Cahiers de Droit Fiscal International(1992) Volume LXXVIIa. The application of bilateral tax treaties in multilateral situations Fe International Taxation Provisions in the Greek Income Tax Code . profits of branches of foreign banks and insurance companies that operate in Greece. length principle in dealings between the foreign head office and its PE in Greece. of profits to permanent establishments, Cahiers de droit fiscal international Vol. 91b Cahiers de Droit Fiscal International - Volume LXXXIa - 1996 . These revision, intends to change the regime of corporate income taxation in the Antilles . aspects of thin capitalization. in: Cahiers de droit fiscal international, vol. the income and capital of permanent establishments and their applications to banks, insurance companies and other financial institutions in: Cahiers de droit Permanent Establishment - DiVA portal Principles for the Determination of the Income and Capital of Permanent Establishments and Their Applications to Banks, Insurance Companies and Other Financial Institutions (Cahiers de Droit Fiscal International Vol. 81a). The Hague: Domestic Rules on Int I Taxation - Katerina Perrou On Tax Greece . Cahiers de Droit Fiscal International - Volume LXXXIa - 1996 Principles for the Determination of the Income and Capital of Permanent Establishments and Their Application to Banks, Insurance Companies door - Onze prijs: €999,99 . of interest and other financing charges and problems involving global trading activities. Journal Article - DIAL@UCL Source and Residence: New Configuration of Their Principles. 2005, in Cahiers de Droit Fiscal International, Volume 90. Download PDF Principles for the Determination of the Income and Capital of Permanent Establishments and their Applications to Banks, Insurance Companies and other Financial Institutions. 1996, in taxation of financial intermediation in industrialised . - CiteSeerX (How) Should Trade Agreements Deal with Income Tax Issues - Slemrod, . This is the main purpose of the OECD Model Tax Convention on Income and on Capital, . Profits may be taxed in a state in which there is no permanent establishment if Taxation of the Extractive Industries (Cahiers De Droit Fiscal International) WORLD TAX JOURNAL – VOLUME 6 – ISSUE 2 – JUNE 2014 The yearly publication of the “Cahiers de droit fiscal international” has been IFA s masterpiece since 1938. The publications contain a wealth of knowledge on LL4AY - International Tax Systems Reading lists @ LSE income originating from insurance activities, activity as a bank or mortgage credit . company, as defined in section

19 of the Act on Taxation of Capital Gains on Sale introduced in 2005.² Accordingly, income from permanent establishments and Svendgaard Dalgas, Cahiers de droit fiscal international, Danish branch Administration of Double Tax Treaties - ? UN.ORG To Banks Insurance Companies And Other Financial Cahiers De Droit Fiscal International . capital of permanent establishments and their applications to banks. Permanent Establishments (IBFD, 2016) though Member States are, in principle, free to design their tax systems, . See also R. Lyal, "EU Report", in IFA, Cahiers de Droit Fiscal International: Report: An Impressive Vision of European Company Taxation for the Year 2000, EC Tax. Rev. . covert forms of discrimination which, by the application of other criteria of. report on the attribution of profits to permanent establishments parts i 2.1 International Tax Avoidance and Double Tax Treaties; in the Model Tax Convention on Income and on Capital by the OECD and in the US managing investments (unless they are carried out by banks, insurance companies or by 96 INTERNATIONAL FISCAL ASSOCIATION, Cahiers de Droit Fiscal International The Formulary Approach to the Taxation of Transnational Corporations 19 May 2011 . The authorised OECD approach is that a permanent establishment is a functional and factual analysis and the second is determining the income of the per- .. that it is not a legal entity, and therefore there is a gap between tax law 143 Von Uthmann, K, Sweden, Cahiers de droit fiscal international, Principles For The Determination Of The Income And Capital Of . . TO BANKS INSURANCE. COMPANIES AND OTHER FINANCIAL CAHIERS DE DROIT. FISCAL INTERNATIONAL PDF permanent establishments and their applications to banks insurance companies and other financial cahiers de droit Anti-Avoidance Measures against Treaty Shopping . - DSpace Home strictly for their application in this course. January 24 – Article 5: Permanent Establishment; Article 7: Business Profits . 90a Cahiers de Droit Fiscal Intl 491, online: . Model Tax Convention on Income and Capital" (1993) 33 Eur Tax 246. Capitol Life Insurance Company v The Queen, [1984] CTC 141 (FCTD), aff d Publications, Know-How - RFF & Associados, Law Firm, Portugal . 11 Feb 2011 . Triangular cases: The application of bilateral tax treaties in other than for strictly personal, individual use, unless the work is under . Bakker, A., "Attribution of Profit to a Permanent Establishment of an Insurance Company," 13 Taxation of Business Income, IFA Cahiers de Droit Fiscal International, Vol. Attribution of Profits to Permanent Establishments: How Should . relevant to their exam subjects. Other causes of international double taxation (including particular issues for Permanent establishment concept: determining the existence of a permanent . model-tax-convention-on-income-and-on-capital- . Cahiers de Droit Fiscal Internafional (Studies on .. Insurance companies. 1. Philipp Kepper Attribution of profits to permanent establishments . their original purpose of ensuring a taxation of the net profit and avoiding . Cahiers de droit fiscal international (The Hague: Kluwer Law International, This is one (if not the major) reason why multinational groups locate the internal banks or other 10 OECD, Model Tax Convention on Income and on Capital 2010 (OECD The Taxation of Foreign Passive Income for Groups of Companies ?industrialized countries over recent years in taxation of income from capital . depending on the instrument (public bonds often tax exempt) or institution (bank income and capital of permanent establishments and their applications to banks, insurance companies and other financial institutions" in Cahiers de Droit Fiscal. Chapter 13 Non-Discrimination in European Tax Law - IBFD 9 May 2006 . Definition of a Permanent Establishment . Permanent Establishment and Business Profit. .. treatment of banks and insurance companies as PEs will not be covered in . 9 Cahier de droit fiscal international 91b, p.28. 13 Draft Double Taxation Convention on Income and Capital, OECD, Paris 1963. Permanent Establishments as Treated by Swedish Tax Law Similarly to the significant of the concept of permanent establishment (PE) for the purpose of . the right to VAT refund, where tax is incurred in a country other than that where the rules,¹ are not dissimilar to international allocation rules in income taxes:² they determine (2009) Cahier de droit fiscal international 94a. Taxation of Financial Intermediation: Theory and Practice for . - Google Books Result 2 Jun 2014 . For these and other non-tax reasons for the use of share loan . of income to a person, Cahiers de droit fiscal international, 2007, volume 92b, p. capital which has been made available to a company by its shareholders. Attribution of Profits to Permanent Establishments" (the 2008 Report)⁶ and the PA6 - Dalhousie University ? Halifax, Nova Scotia, Canada establish a permanent establishment (PE) there. companies to anticipate their tax burden. the specific issues arising in respect to the banking industry. . 1995, in which it opined for the arm s length principle and the application of Senior, Andrew: "UK Branch Report", in: IFA Cahiers de Droit Fiscal International (Vol. Attribution of Profits to Permanent Establishments - Field Court Tax . 28 Jun 2013 . Tax treaties play a key role in the context of international coop- and, in a worst case scenario, ineffective application of tax treaties. Their experts may be in a better position to assist other develop- .. Permanent establishment tion, Cahiers de droit fiscal international (Deventer, The Netherlands: Klu