



Law and Practice Relating to Permanent Establishment

By Ashish Karundia

Taxmann, 2015. Hardcover. Book Condition: New. Contents: Part One: Basic Rule PE. 1. Introduction. 2. Place of business test: physical presence. 3. Location test: physical presence at a specific place. 4. Permanence test: duration of the place of business. 5. Disposal test: right to use place of business. 6. Business activity test: Carrying on of business. 7. Business connection test: connection between place of business and carrying on of business. 8. The start and end of permanent establishment. Part Two: Construction Work. 9. Construction PE. Part Three: Furnishing of Services. 10. Service PE. Part Four: Agencies. 11. Business activities through agent: agency PE. Appendices. A Comprehensive Commentary on Law Relating to Permanent Establishment The book thoroughly discusses practical implications of various types of permanent establishments, including Fixed Place Permanent Establishment [Article 5(1)], Construction Permanent Establishment [Article 5(3)], Service Permanent Establishment [Article 5(3)] and Agency Permanent Establishment [Article 5(5)]. The book also discusses the relationship between Article 5(1) and Article 5(2). An indepth analysis of more than 400 judicial and administrative decisions from 33 countries, with emphasis on the Austria, France, Germany, India, Netherlands, Spain and United States of America. Drawing on case law, administrative practice, and business decisions in numerous...



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