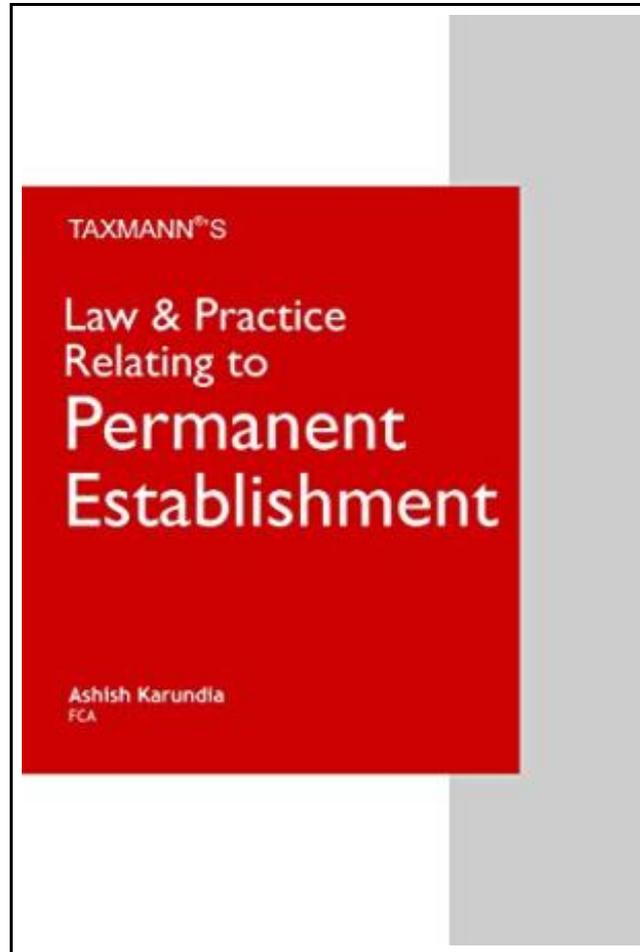


Law and Practice Relating to Permanent Establishment



Filesize: 6.73 MB

Reviews

*Completely essential go through ebook. It can be written in basic phrases and never difficult to understand. It is extremely difficult to leave it before concluding, once you begin to read the book.
(Jessy Collier)*

LAW AND PRACTICE RELATING TO PERMANENT ESTABLISHMENT

DOWNLOAD



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 jurisdictions, the book discusses the permanent establishment criteria under conditions of e-commerce and the service economy. The book examines indepth the practical implications of various issues including: Tangible v. Intangible place of business in prevailing e-commerce scenario; Time duration where outsourcing or sub-contracting is done; Man days v. Solar days; Disposal right over the place of business; Core business activity v. Auxiliary or preparatory activity; Connection between place of business and carrying on of business; Start and end of permanent establishment; Multiple permanent establishments; Construction permanent establishment: Deeming fiction or exception to Article 5(1); Supervision activity and sub-contracting; Secondment of...



[Read Law and Practice Relating to Permanent Establishment Online](#)



[Download PDF Law and Practice Relating to Permanent Establishment](#)

Other Books



The Lifestyle Business Rockstar!: Quit Your 9 -5, Kick Ass, Work Less, and Live More!

Createspace, United States, 2013. Paperback. Book Condition: New. 213 x 137 mm. Language: English . Brand New Book ***** Print on Demand *****.Starting a Small Business-a Lifestyle Business that Supports Your Desired Lifestyle Do You...

[Save Book »](#)



The Clever Detective Boxed Set (a Fairy Tale Romance): Stories 1, 2 and 3

Createspace, United States, 2012. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book ***** Print on Demand *****.After six years as a private investigator, Stacey Alexander has the strangest day...

[Save Book »](#)



Read Write Inc. Phonics: Grey Set 7 Non-Fiction 5 a Place in Space: The Moon

Oxford University Press, United Kingdom, 2016. Paperback. Book Condition: New. 197 x 88 mm. Language: N/A. Brand New Book. These decodable non-fiction books provide structured practice for children learning to read. Each set of books...

[Save Book »](#)



Twitter Marketing Workbook: How to Market Your Business on Twitter

Createspace Independent Publishing Platform, United States, 2016. Paperback. Book Condition: New. Workbook. 279 x 216 mm. Language: English . Brand New Book ***** Print on Demand *****.Twitter Marketing Workbook 2016 Learn how to market your...

[Save Book »](#)



Dog Poems For Kids Rhyming Books For Children Dog Unicorn Jerks 2 in 1 Compilation Of Volume 1 3 Just Really Big Jerks Series

CreateSpace Independent Publishing Platform. Paperback. Book Condition: New. This item is printed on demand. Paperback. 96 pages. Dimensions: 9.0in. x 6.0in. x 0.2in.LIMITED-TIME SPECIAL: Special Bonus Inside! Thats right. . . For a limited time...

[Save Book »](#)

**Read Write Inc. Phonics: Pink Set 3 Storybook 5 Tab s Kitten**

Oxford University Press, United Kingdom, 2016. Paperback. Book Condition: New. Tim Archbold (illustrator). 193 x 130 mm. Language: N/A. Brand New Book. These engaging Storybooks provide structured practice for children learning to read the Read

[Download Document »](#)

**Applied Undergraduate Business English family planning materials: business knowledge REVIEW (English)(Chinese Edition)**

paperback. Book Condition: New. Ship out in 2 business day, And Fast shipping, Free Tracking number will be provided after the shipment.Paperback. Pub Date: 2012 Pages: 240 Language: English Publisher: Foreign Economic and Trade University

[Download Document »](#)

**McGraw-Hill Reading Phonics And Phonemic Awareness Practice Book, Grade 3 (2001 Copyright)**

McGraw-Hill, 2001. Soft cover. Book Condition: Brand New. Dust Jacket Condition: No Dust Jacket. Brand New 2001 Copyright, Grade 3 Student Phonics And Phonemic Awareness Practice Book With Units 1-6, Unit Reviews, Take-Home Stories, Illustrations

[Download Document »](#)

**Read Write Inc. Phonics: Yellow Set 5 Storybook 1 the Duckchick**

Oxford University Press, United Kingdom, 2016. Paperback. Book Condition: New. Tim Archbold (illustrator). 131 x 129 mm. Language: N/A. Brand New Book. These engaging Storybooks provide structured practice for children learning to read the Read

[Download Document »](#)

**Read Write Inc. Phonics: Get Writing! Red Ditty Books 1-5**

Oxford University Press, United Kingdom, 2016. Paperback. Book Condition: New. Tim Archbold (illustrator). 210 x 157 mm. Language: N/A. Brand New Book. The Get Writing! Ditty Books contain handwriting, spelling and composition activities linked to

[Download Document »](#)