

Domestic Tax Law



Domestic PE definitions



OECD Conform Interpretation?



Differences?

European Tax Law

Or Domestic/DTC definitions?

Common autonomous PE definition?



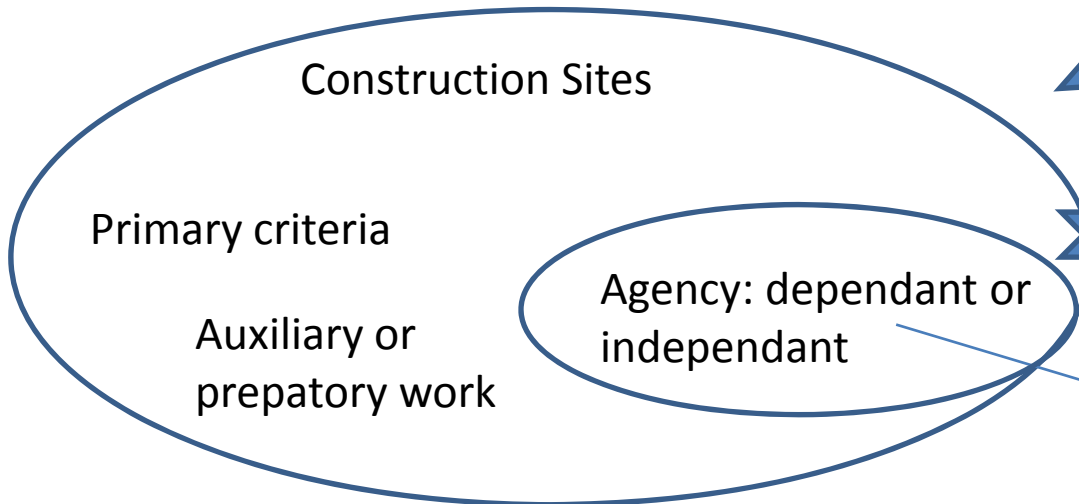
Directive definitions and the OECD definition?

PERMANENT ESTABLISHMENT – SUBJECTIVE TAX LIABILITY

Double Tax Conventions



Influence from EU Law?



Needs for changes?



Common Law /Civil Law?