

**HOW FIXED IS A PERMANENT ESTABLISHMENT?  
(SERIES ON INTERNATIONAL TAXATION)**

**Emilly Bosshart**

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## **UK taxation of foreign permanent establishments - International - Tax**

Convention in: Permanent Establishments in International Tax Law p. (Linde Verlag ). A. Skaar, Permanent Establishments, Erosion of a Tax Treaty Principle, Series J. Schaffner, How Fixed Is a Permanent Establishment? p.

### **How Fixed is a Permanent Establishment? | Wolters Kluwer Legal & Regulatory**

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Lamesa Holdings BVjudged on 20 Augustwhich stated that the purpose of a tax treaty may in certain circumstances shed light on the interpretation of a specific clause, but that the text of treaty provisions must always have primacy, being the starting point for the interpretation, regardless of the original intention of the Contracting States. Compensating Mobile Executives - A cross-country report on internation Volume 31

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By reviewing this guide, you may begin to know if your current or planned business activity will result in taxation, but experts should be consulted to review your specific situation. Since many brief visits to a country could be for sales related activity, there is a question of when a sales agent can trigger PE on behalf of a company. The work addresses in more detail than any other publication the topic of profit allocation to a permanent establishment in the e-commerce world, an issue which is evolving rapidly in the current economic environment.

Wouldthismeanincreaseduncertainty,riskierinvestments,andanincreas becomes more important when a tax treaty is silent on a particular subject matter. However, the widely disseminated idea that tax treaties only cover juridical double taxation is not completely accurate.