



Invitation
20th Viennese Symposium on International Tax Law
Dependent Agents as Permanent Establishments
(Art 5 par 5 and 6 OECD Model Convention)

Business profits may be taxed in the source state if the enterprise carries on business in that state through a permanent establishment situated therein. The definition of permanent establishments is therefore one of the **most important tax treaty provisions**. A "permanent establishment" is a fixed place of business through which the business of an enterprise is wholly or partly carried on. However, under certain circumstances this definition is extended to **dependent agents**. This part of the permanent establishment definition raises a lot of **application problems in practice**. Tax authorities all over the world put a lot of emphasis on dependent agent permanent establishments and courts in many countries have to interpret this definition increasingly. Speakers at this conference have done in-depth research in this area, analyzed **administrative decisions** and **court judgments in various countries** and looked at the **problems in practice**. They will present their research results in order to give **guidance to practitioners** and enable them to solve problems in practice.

Organizer:

WU, Institute for Austrian and International Tax Law
International Fiscal Association (Austrian Branch)

Scientific Committee:

Prof. Dr. Dr. h.c. Michael Lang
Prof. Dr. Josef Schuch
Prof. Dr. Claus Staringer
Prof. Dr. Pasquale Pistone
Prof. Dr. Alfred Storck
Prof. Dr. Jeffrey Owens
(WU, Institute for Austrian and International Tax Law)

Date:

Friday, June 14th , 2013, 8.30 until 19.30

Venue:

WU, UZA III, Lecture Room 0001
1090 Vienna, Althanstraße 39-45

The participation is free of charge.

Please register at www.wu.ac.at/taxlaw, until 7 June 2013

Prof. Dr. John F. Avery Jones (London)

The historical origins of Art 5 par 5 and par 6 OECD Model Convention

Prof. Dr. Philip Baker (London)

Dependent agent PEs: OECD and OECD Countries - Recent trends

Anita Kapur (Director General of Income Tax, Government of India, New Delhi)

Dependent agents PEs: Recent trends in non- OECD-countries

Prof. Dr. Dr.h.c. Michael Lang (WU)/ Raffaele Petruzzi, LL.M. (WU)

The Dependent Agent PE as an Extension of the PE Concept of Art 5 par 1 OECD Model Convention

Prof. Dr. Alfred Storck (WU) / Dr. Sabine Schmidjell-Dommes (WU and Ministry of Finance, Vienna)

Acting on behalf of an enterprise according to Art 5 par 5 OECD Model Convention

MMag. Katharina Daxkobler (WU)

Authority to conclude contracts in the name of the enterprise according to Art 5 par 5 OECD Model Convention

Prof. Dr. Pasquale Pistone (WU) / Alejandro César Ruiz (WU)

Habitually exercising the authority to conclude contracts according to Art 5 par 5 OECD Model Convention

Daniel Fuentes, LL.M. (WU)

Agents of an independent character according to Art 5 par 6 OECD Model Convention

Prof. Dr. Claus Staringer (WU) / Felipe Vallada (WU)

Acting in the ordinary course of a business according to Art 5 par 6 OECD Model Convention

Nadine Oberbauer, LL.M. (WU)

The dependent agent PE and the exception for auxiliary and other activities according to Art 5 par 4 OECD Model Convention

Prof. Dr. Michael Tumpel (University of Linz)

Attribution of Profits to a Dependent Agent PE

Dr. Kasper Dziurdz (WU)

The dependent agent PE in the context of Art 15 par 2 OECD Model Convention

Prof. Dr. Josef Schuch (WU) / Eline Huisman, LL.M. (WU)

The dependent agent PE according to Art 5 par 5, 6 and 7 UN Model Convention