

## [Dependent Agents as Permanent Establishments](#)

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# Preface

Taxing rights on business profits may be allocated to the source state only if an enterprise carries on business in that state through a permanent establishment situated therein. Therefore, the concept of permanent establishment plays a key role.

According to the OECD Model Tax Convention, a permanent establishment covers a fixed place of business through which the business of an enterprise is wholly or partly carried out, as well as a dependent agent who acts on behalf of a foreign enterprise and concludes contracts in the name of that foreign enterprise (e.g. commissionaires, sales service agents). Recently, tax authorities and courts in many countries have placed significant focus on cases where an agent renders its services to a foreign enterprise, in determining whether those agents should be regarded as permanent establishments.

To address this issue, the Institute for Austrian and International Tax law held a conference on 14 June 2013, where the concept of agency permanent establishment was discussed in depth. Renowned professors from the Vienna University of Economics and Business (WU), foreign universities, tax researchers from the WU and tax experts from various countries participated in the conference. The aim of the conference was to analyse administrative decisions by tax authorities and court judgments in various countries, and to consider problems that arise in practice. Furthermore, a historical development on the concept of agency permanent establishment was also analysed, as it may shed light on current practical problems. Twelve chapters covering a vast range of issues on agents as permanent establishments have been compiled in this book.

This book is the result of a project carried out by an international team based at the Institute for Austrian and International Tax Law of the Vienna University of Economics and Business (WU), composed of the editors and several researchers. The editors would like to thank Daniel Fuentes Hernández, who was mainly responsible for organizing the conference and did essential work in the preparation and publication of this book. The editors would also like to thank all of the authors, who have patiently revised their contributions in order to enhance the quality of this book, and Constance McCarthy, who contributed greatly by editing and polishing the texts of the authors.

Above all, sincere thanks to the publisher, Linde, which agreed to include this publication in their catalogue.

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