



Attribution of Profits to **Permanent Establishments**
Current Developments, Relevant Issues and
Possible Solutions

Lang / Storck / Petruzzi (Eds)

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Attribution of Profits to Permanent Establishments: Issues and Developments

This book presents and discusses the most important issues and recent developments related to the attribution of profits to permanent establishments. Based on the outcomes of the presentations held during the WU Transfer Pricing Symposium, it deals with topics such as:

- commonalities and differences between the profit attribution provisions in modern double tax treaties
- profit attribution to PEs, PE exemptions and profit attribution to agency PEs
- profit attribution to a "significant economic presence" and to market states

Every chapter ends with a summary of the opinions on the issues at stake of representatives of tax administrations, multinationals and tax advisories, which completes this essential practical guideline.

The Editors

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