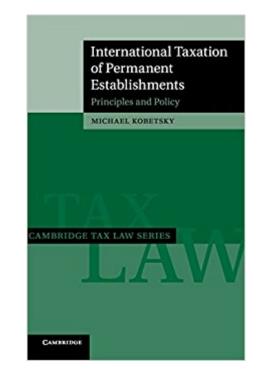


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# International Taxation Of Permanent Establishments: Principles And Policy (Cambridge Tax Law Series)





## Synopsis

The effects of the growth of multinational enterprises and globalization in the past fifty years have been profound, and many multinational enterprises, such as international banks, now operate around the world through branches known as permanent establishments. The business profits article (Article 7) of the OECD model tax treaty attributes a multinational enterprise's business profits to a permanent establishment in a host country for tax purposes. Michael Kobetsky analyses the principles for allocating the profits of multinational enterprises to permanent establishments under this article, explains the shortcomings of the current arm's length principle for attributing business profits to permanent establishments and considers the alternative method of formulary apportionment for allocating business profits.

#### **Book Information**

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The tax treaties of OECD countries and many non-OECD countries are based on the OECD model. Michael Kobetsky analyses the principles for allocating the profits of multinational enterprises to permanent establishments under the business profits article (Article 7) of the OECD Model Tax Convention.

Michael Kobetsky teaches and researches in the fields of taxation law and international tax law at the Melbourne Law School, University of Melbourne.

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