

Table of Contents

Preface	V
List of Authors	IX

Introduction

<i>Svitlana Buriak/Raphael Holzinger</i>	
Introduction to the Attribution of Profits to Permanent Establishments	3

Chapter I

Art 7 AOA vs Art 9 OECD/UN Models

<i>Raphael Holzinger</i>	
Art 7 AOA vs Art 9 OECD/UN Models	23
<i>Mirna Screpante</i>	
Art 7 AOA vs Art 9 OECD/UN Models – Panel Discussion	47

Chapter II

Profit Attribution to PEs and PE Exemptions (Art 5 para 4)

<i>Stefan Bendlinger</i>	
Profit Attribution to PEs and PE Exemptions (Art 5 para 4)	59
<i>Mario Riedl</i>	
Profit Attribution to PEs and PE Exemptions (Art 5 para 4) – Panel Discussion	87

Chapter III

Profit Attribution to Agency PEs (Art 5 para 5 and 6)

<i>Adolfo Martín Jiménez</i>	
Profit Attribution to Agency PEs (Art 5 para 5 and 6)	99
<i>Gabriela Capristano Cardoso</i>	
Profit Attribution to Agency PEs (Art 5 para 5 and 6) – Panel Discussion ...	139

Chapter IV
Profit Attribution to ‘Significant Economic Presence’
and the Market State

<i>Stefaan De Baets/Alicja Smolkowska</i>	
Profit Attribution to ‘Significant Economic Presence’ and the Market State	153
<i>Karol Adam Dziwiński</i>	
Profit Attribution of Significant Economic Presence and the Market State – Panel Discussion	193
Index.....	207