

**UN Course on Double Tax Treaties**  
***Selected Issues on Taxation of Services***  
**Panama City, Panama, 1-3 June 2015**



Day 2 (continued)

**Taxation of Business Profits**

- PE vs. subsidiary
- Attribution of profits to a PE
- Application of the arm's length principle to PEs
- Limited force of attraction in the UN Model
- Expenses and payments
- Special issues

Day 3

**Taxation of Services**

- PE rules for services
- Independent personal services
  - Types of services/activities
  - Fixed base
  - Presence test
- Dependent personal services
  - Employment
  - Basic rule
  - Exception: conditions
- Directors' fees and remuneration of top-level managers
- Artistes and sportspersons
- Government service
- Students
- Case study