

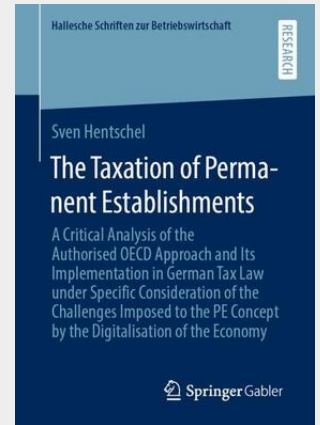
Hentschel

The Taxation of Permanent Establishments

A Critical Analysis of the Authorised OECD Approach and Its Implementation in German Tax Law under Specific Consideration of the Challenges Imposed to the PE Concept by the Digitalisation of the Economy

This book provides a comprehensive analysis of the rules governing the taxation of permanent establishments as implemented in the OECD Model Tax Convention and German national tax law. Deviations between the OECD approach and the German approach are identified and modifications to the rules as a result of the Base Erosion and Profit Shifting (BEPS) project are examined. Moreover, challenges imposed to the PE concept as a result of the digitalisation of the economy are identified and discussed. Against this background, the Pillar One Blueprint proposing a long-term solution to overcome the tax challenges arising from the digitalisation of the economy is presented and assessed against widely accepted overarching principles of tax policy.

This book provides a comprehensive analysis of the rules governing the taxation of permanent establishments as implemented in the OECD Model Tax Convention and German national tax law. Deviations between the OECD approach and the German approach are identified and modifications to the rules as a result of the Base Erosion and Profit Shifting (BEPS) project are examined. Moreover, challenges imposed to the PE concept as a result of the digitalisation of the economy are identified and discussed. Against this background, the Pillar One Blueprint proposing a long-term solution to overcome the tax challenges arising from the digitalisation of the economy is presented and assessed against widely accepted overarching principles of tax policy. About the author Sven Hentschel is a research associate at the Chair of Business Taxation (Prof. Dr. Gerhard Kraft) at the Martin-Luther-University Halle-Wittenberg. His research focuses on international business taxation and transfer pricing.



139,09 €

129,99 € (zzgl. MwSt.)

Lieferfrist: bis zu 10 Tage

Artikelnummer: 9783658339999

Medium: Buch

ISBN: 978-3-658-33999-9

Verlag: Springer

Erscheinungstermin: 27.06.2021

Sprache(n): Englisch

Auflage: 1. Auflage 2021

Serie: Hallesche Schriften zur Betriebswirtschaft

Produktform: Kartoniert

Gewicht: 680 g

Seiten: 500

Format (B x H): 148 x 210 mm

