

IFA 75th Annual Congress Cancun, Mexico

Seminar A

Attribution of profits to PE's: AOA vs. UN Model

Chair: Richard Vann (Australia)

Short description

Now that 13 years have passed since the finalisation of the AOA, it is time to take stock of its impact on tax treaties in general and the effect of the UN rejection of the AOA on treaty negotiation and application. After laying out the background and the current state of play in treaty negotiation of the AOA and the UN rejection, the seminar will look at various aspects of the issue: deemed payments, limitations on the functionally separate enterprise approach under the AOA and their relevant to the UN Model, and the impact of the change in direction under BEPS on both the AOA and UN Model.