

Permanent Establishment

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Agenda

- Introduction to the concept of Business Connection
- Introduction to the concept of PE
- Fixed Place PE
 - Place of Business
 - Fixed
 - Carrying on business
 - Illustrations of Fixed place PE prescribed vide Article-5(2)
- Installation PE
- Exclusions – Preparatory & Auxiliary
- Agency PE
 - Independent Agent
 - Dependent Agent as a PE
- Service PE
- Subsidiary as PE
- Force of Attraction Rule

Introduction to the concept of Business Connection

Business Connection

- Section 9(1)(i) of ITA, 1961 - BC is the Indian equivalent of PE
- Any income accruing or arising directly or indirectly through a business connection in India is deemed as accruing or arising in India
- No specific definition of BC under ITA - Interpretation on the basis of judicial precedents
- Major factors which lead to existence of BC in India:
 - Continuity
 - Real and Intimate connection
 - Attribution of income
 - Common Control
 - BC includes professional connection

Introduction to the concept of Permanent Establishment (“PE”)

Introduction to PE & Article 5 of OECD MC

- International taxation should be based on either political, residential or economic allegiance between the taxpayer and the taxing state.
- It defines the requisite level of nexus in a source country to support taxation of income at source
- A PE would amount to a virtual projection of the foreign enterprise in the other country

Article 5 of OECD MC

- Article 5(1) – Fixed place of PE / general rule PE
- Article 5(2) – illustrative list
- Construction site PE – Article 5(3)
- Excluded activities list – Article 5(4)
- Agency PE
 - Article 5(5) – dépendent agents a PE
 - Article 5(6) – independent agents not a PE
- Controlled companies – Article 5(7)
- **Service PE & Supervisory PE**

Fixed Place PE

Fixed Place PE – Article 5(1) of OECD MC

- 'permanent establishment' means **a fixed place of business through which the business of an enterprise is wholly or partly carried on**
- Essential characteristics of fixed place PE
 - **Place of business** existence facilitates not only premises but a certain amount of spaces at its disposal which is used for business activities or in certain instances, machinery or equipment can constitute a place of business.
 - **Fixed** word means there should be a link between place of business and a specific geographical point to make it fixed. It doesn't mean actual fix to the soil.
 - **Carrying on** of the business through this fixed place of business.

The presence of Permanent Establishment is determined by applying the following test called BASIC RULE PE

- The Place of business test
- The Location test
- The Permanence test
- Disposal test
- The Business activity test

Place of business

Place of business

- Generally covers any premises, facilities or installations used for carrying on the business
- Should be at the **disposal** of the enterprise
- In some cases, even machinery, equipment or certain amount of space at disposal – but should be tangible equipment
- No formal legal right to use the place is required
- Need not be 'owned' by the enterprise
- Need not be used 'exclusively' by the enterprise
- May be situated in the business facilities of another enterprise. But it must be at the disposal of the enterprise

Fixed - Location Test

Location Test

- Place of business must be 'fixed'
- **Place of business may be treated as fixed due to:**
 - **Geographical location; or**
 - **Duration / time**
- Existence of a **link** between the place of business and a **specific geographical location** would be sufficient
- **Certain** degree of '**permanency**' or '**regularity**' required
- Something **more than casual** or occasional
- **Duration** of the place of business gives some indication but not conclusive
- Whether a place of business is 'fixed' or not - has to be judged against the background of all the circumstances

Geographical and Commercial Coherence

- **Both** geographical and commercial coherence are necessary, the fact that activities may be carried on within a limited geographical area should not result in that area being considered as a single place of business
- Painter works successively for series of unrelated contracts for a number of unrelated clients in a large building – geographic coherence but no commercial coherence – result is No PE (OECD MCC)
- Painter working on a single contract undertakes work throughout a building for single client – geographic and commercial coherence – result is PE (OECD MCC)
- A consultant working at different branches in separate locations pursuant to a single project for training the employees of a Bank – commercial coherence but no geographic coherence – result is no PE (OECD MCC)
- A consultant moves from one office to another within the same branch location pursuant to a single project for training the employees of a Bank – both commercial coherence and geographic coherence – result is PE (OECD MCC)

Carrying on business

Carrying on business

- For a place of business to constitute a PE the enterprise using it must carry on its business wholly or partly through it
- The **activity need not be of a productive character**
- Furthermore, the activity need not be permanent in the sense that there is no interruptions of operations, but operations must be carried out on a regular basis
- Human intervention required? - automatic vending machine
- Whether a website can constitute a PE

Article 5(2)

Article 5(2) – Illustrative list of PE"s

- Article 5(2) provides a illustrative list of examples, each of which can, prima facie be regarded as PE.
- permanent establishment" includes especially
 - a place of management
 - a branch
 - an office
 - a factory
 - a workshop
 - a mine, an oil or gas well, a quarry or any other place of extraction of natural resources
- **But even the examples provided above should meet the requirements of Article 5(1) in order to qualify as PE**
- **Activities in connection with exploration of natural resources are not included in extraction of natural resources. Hence it is governed by Paragraph 1 of Article 5.**

Few instances under OECD MTC

- **Own residential apartment** used by person to conduct its business activities at times can be considered as permanent establishment.
- **Services** like technical in nature, training, inspection, audit, painting, repair or maintenance are generally provided at premises of service recipient. Such provisions of services at recipient's premises is at times viewed as a place of business' of service provider on premises that service provider is under an obligation to provide the services.
- **Hotel rooms** using for undertaking business activities would considered as a place of business.
- **Maintenance of stock** or use of facilities for storage of goods is treated as 'preparatory or auxiliary in nature' and cannot be considered as place of business.
- The **golf course** can be regarded as a 'place of business' because the centre of income earning activities was at that particular place.

Installation PE

Article 5(3) of OECD MC – Installation PE

- A building site or construction or installation project constitutes a permanent establishment only if it lasts for more than twelve months.
- A building site or construction or installation project includes:
 - construction of roads, bridges or canals
 - renovation (involving more than mere maintenance or redecoration) of buildings, roads, bridges or canals
 - Laying of pipelines
 - excavating and dredging
 - installation of new equipment in an existing building or outdoors
 - onsite planning and supervision of the construction of a building
- **An office or workshop, if part of a single project covered under Article 5(3), will not by itself constitute a PE under Article 5(1) but will be considered as part of the project**

Article 5(3) – UN MC and US MC

UN MC

- Article 5(3)(a) provides that the term „permanent establishment“ encompasses a building site, a construction, assembly or installation project or supervisory activities in connection therewith, but only if such site, project or activities last more than **six months**

US MC

- Article 5(3) provides that a building site or construction or installation project, or an installation or drilling rig or ship used for the exploration of natural resources, constitutes a permanent establishment only if it lasts, or the exploration activity continues for more than **twelve months**

Supervisory Activities

- UN MC provides that supervisory activities in connection with a building site, a construction, assembly or installation project shall also be covered under Article 5(3)
 - OECD MC & US MC do not provide the same
- The pre-requisite for supervisory activity constituting a PE is that such activity should be carried out only in connection with a building site, a construction, assembly or installation project and not otherwise
- A PE is constituted if the supervisory activities exceed the time limit
 - It is immaterial whether the individual building site, a construction, assembly or installation project (in respect of which the supervisory services are rendered) meets the time test
 - Minimum threshold in case of supervisory activities covered under a separate and independent contract for the supervisory services must be considered from the date when such activities start and not from the date of commencement of the entire project

Assembly projects and Supervisory activities

- UN Model Tax Convention includes assembly projects and supervisory activities constitute as Construction PE. Assembly word was replaced by 'installation' in 1977 OECD Model Tax Convention.
- Putting together the pieces of pipelines in a desired manner would amount to assembly – **GIL Mauritius Holding Ltd v. ADIT [2011] (ITAT Mumbai)**
- Carrying out equipment to work site to safeguard from damage is only carrying out contractual obligations incidental to offshore supplies of goods - not supervisory activity.- **Hyosung Corporation v. DIT [2009]**
- Supervisory activities must be in connection with a building, construction or assembly activity. - **GFA Anlagenbau GmbH v. ADIT [2014] (ITAT Hyderabad)**
- The relevant clause of India's DTAA read as installation or assembly project or supervisory activities in connection therewith exceeding for a period of six months constitute construction PE regardless of person who performs such activity – held in **Steel Authority of India Ltd v. ACIT [2007] (ITAT Delhi)**

Installation PE – India’s tax treaties – An Overview of time threshold

Time threshold	Country(ies)
> 3 months	Norway
> 6 months	Australia, Belgium, Brazil, France, Germany, Italy, Japan, Ireland, Netherlands, Sweden, UK, Spain
> 120 days in any 12 months	USA, Canada
183 days in any fiscal year	China, Denmark, Singapore, Thailand
> 9 months	Korea, Hungary
> 12 months	Cyprus

Installation PE

Measurement of time period

- **A site exists from the date on which the contractor begins his work, including any preparatory work**, in the country where the construction is to be established (eg. a planning office is installed)
- It continues until the work is complete or permanently abandoned.
- A site should not be regarded as ceasing to exist when work is temporarily discontinued. Seasonal and temporary interruptions should be included in determining the life of a site – for example, due to bad weather, shortage of material, labour difficulties - OECD, Skaar, Klaus Vogel
- In some projects, due to its nature, contractor's activity has to be relocated continuously or at least from time to time, as the project progresses. For example –this would be the case for instance where roads or canals were being constructed, waterways dredged, or pipe-lines laid.

Installation PE

Measurement of time period – Some Issues

Multiple Sites / Projects

- **OECD Commentary** provides that the threshold time limit has to be determined separately for each individual site or project
 - Time spent previously on other sites or project (which are unconnected) should not be counted
- **The threshold limit applies to each site or project except where such sites or projects form a coherent whole commercially or geographically**
- No aggregation of duration if projects were separate (Even for same party)
- JDIT v Krupp Uhde Gnbh [2010] 41 SOT 240 [ITAT Mumbai]
- No aggregation of duration if projects were separate – Tiong Woon Project and Contracting Pte. Ltd. In re [2011](AAR)

Presence of sub-contractor

“If an enterprise (general contractor) **which has undertaken the performance of a comprehensive project** subcontracts parts of such a project to other enterprises (subcontractors), the period spent by a subcontractor working on the building site must be considered as being time spent by the general contractor on the building project. The subcontractor himself has a permanent establishment at the site if his activities there last more than twelve months.”

- OECD says to include such period
- What if entire contract is sub-contracted?
- Main contractor only does planning and supervision?

*OECD commentary suggested taking sub-contractors period into account for computing time threshold will be apply only in a situation where a building site has been set up by the contractor and the services of sub-contractor are also deployed in **aiding the execution of the building project** i.e., it applies to a situation where there is **conjoint effort** of both the contractor & sub-contractor at the building site. Thus, held no construction PE in invoked – [Pintsch Bamag, In re, [2009] 184 Taxmann 122(AAR)]*

Installation PE – Some Issues

- Activities may extend over more than one Calendar year or Assessment year
- Legal acts are excluded in calculating the time limit
- Trial run is included in the minimum period
- After sales services is either sufficiently connected with the building, installation or assembly work – PE
- Auxiliary services subsequent to a fully completed assembly or installation project – No PE

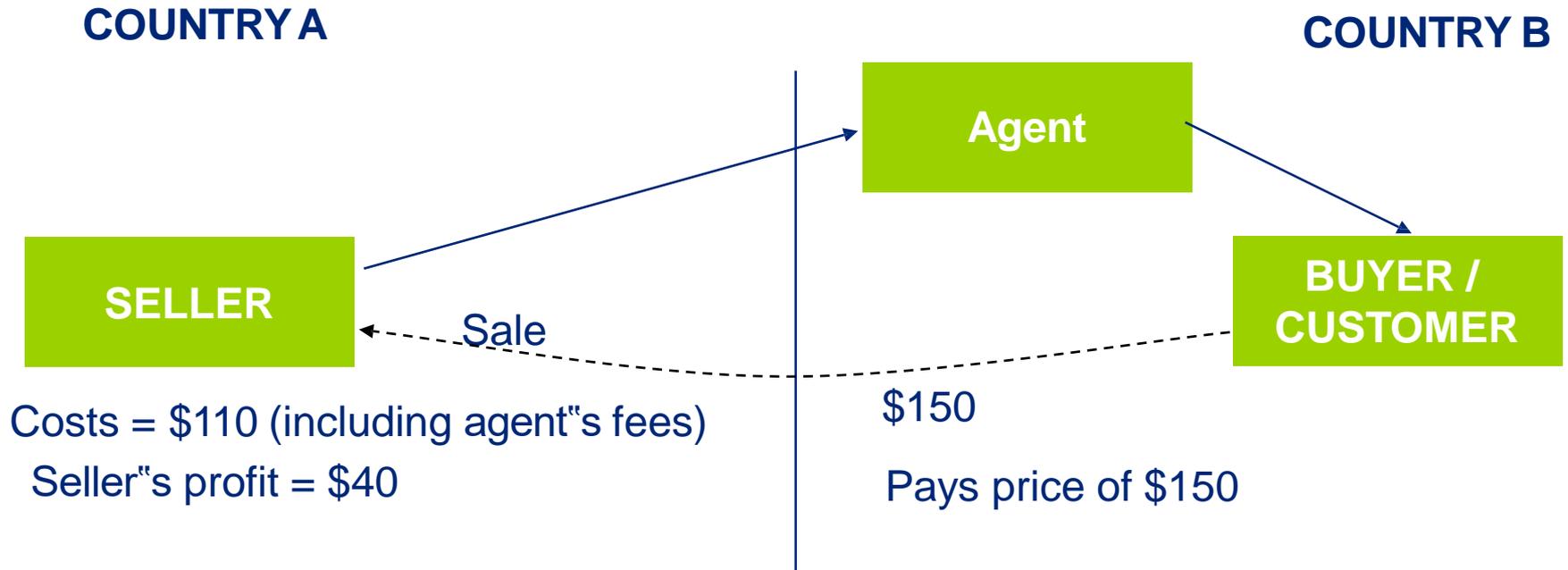
Exclusions

Article 5(4) – Exclusions

- An enterprise shall not be deemed to have a permanent establishment merely by reason of:
 - the **use of facilities solely** for the purpose of storage or display of goods or merchandise belonging to the enterprise;
 - the **maintenance of a stock** of goods or merchandise belonging to the enterprise **solely for the purpose of storage or display**;
 - the **maintenance of a stock** of goods or merchandise belonging to the enterprise **solely for the purpose of processing by another enterprise**;
 - the **maintenance of a fixed place** of business **solely for the purpose of purchasing goods** or merchandise, **or of collecting information**, for the enterprise; or
 - the **maintenance of a fixed place** of business **solely for the purpose of advertising**, for the **supply of information**, for **scientific research**, or for **similar activities which have a preparatory or auxiliary character**, for the enterprise

Agency PE

Agency PE –Basic concept



Question: Can country B tax part of seller's profit
→ Has seller an agency PE in country B

An enterprise should be treated as having a permanent establishment in a State if there is under certain conditions a person acting for it, even though the enterprise may not have a fixed place of business

Agency PE - OECD Model Convention

Article 5(5)

- A person
 - other than an agent of independent status;
 - acting on behalf of an enterprise;
 - habitually exercises an authority to conclude contracts in the name of the enterprise; and
 - such activities are not limited to preparatory or auxiliary nature

Article 5(6)

- Following persons acting in the ordinary course of their business shall not be regarded as constituting a PE of the foreign enterprise
 - a broker;
 - a general commission agent; or
 - any other agent of an independent status

Agency PE –Basic concept

- A person acting as a *dependent agent* will constitute a PE of the principal under certain conditions
 - Such person may be either individual or company and need not be residents of the source state
 - Deeming fiction: Contains non-obstante clause and will apply even if the enterprise does not have fixed place of business in the source state
 - To factor in a situation where business is done in the source state without personal presence but through some one representing (agent)
 - **Conditions precedent - All required to be satisfied:**
 1. There is a person;
 2. Such person is other than an agent of independent status as per Article 5(7) of UN MC
 3. He is acting on behalf of an enterprise;
 4. He is acting in the source State;
 5. He has an authority to conclude the contracts in the source state
 - He is habitually exercising such authority in the source state
 - In the name of the enterprise represented
 - The activities carried out are not of preparatory or auxiliary character
- OR**
5. Habitually maintains in State S the stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise

Judicial Pronouncements

- **Lubrizol Corporation, USA v. ADIT [2013] 33 taxmann.com424 (iTAT Mumbai)** wherein it was held that where Indian subsidiary only assisted in sale of products in India and did not have any authority to negotiate terms of sales or conclude contract on behalf of foreign company, it could not be considered as an Agency PE
- The **Delhi High Court in case of DIT v. E Funds IT Solution [2014] 42 taxmann.com 50** held that E-Funds India had provided necessary inputs to E Funds Corporation or E Funds Inc. to enable them to enter in to contracts which were later assigned to E Funds India, without any authority to conclude contract will not make F Funds India as Agency PE of taxpayer.

Judicial Pronouncements

- Taxpayer was engaged in supply & sale of analytical lab instruments directly to Indian customer manufactured by its parent. Taxpayer carried out pre and post-sale activities, like liasoning etc and entitled to commission. However, taxpayer had no authority to conclude or negotiate contracts, thus, did not constitute an Agency PE- held in **Variant India (P) Ltd v. ADIT [2014] 51taxmann.com404(ITAT, Mumbai)**
- OECD commentary provides that if a person who is authorized to negotiate all element & details of contract in a way binding on the enterprises can be said to exercise this authority 'in that state', even if the contract is signed by another person in the state in which the enterprise is situated or if first person has not formally been given a power of representation. Held in case of **Galileo International Inc v. DCIT [2008] 19 SOT 257 (ITAT Delhi)** and **Amadeus Global Travel Distribution SA v. DCIT [2008] 113 TTJ 767 (ITAT Delhi)**

Independent vs Dependent Agent

Factors to determine independent or dependent agent

- Economic / legal independence
- Ordinary course of business
- Activities - wholly or almost wholly on behalf of that enterprise
- Transactions on arm's length basis

The condition for existence of Agency PE needs to be ascertained from perspective of agent & not from principal's perspective because the agent is required to be dependent upon the principal & not vice versa. Held in case of **DIT v. B4U International Holdings Ltd [2015] 57 Taxmann.com 146(Bombay HC)**

‘Securing of Order’ constitute Agency PE

There is no guidance available either in OECD or UN in this regard but the same is generally found in DTAA / Protocol signed by developing countries like India or domestic laws [**Explanation 2 to section 9(1)(i) of the Income Tax Act 1961.**]

The Technical explanation to India-US DTAA mentions the following criteria to be fulfilled to satisfy the ‘securing of order’ clause:

Diplomatic notes exchanged at the time of signing of DTAA explains that in order for an agent to be treated as habitually securing orders wholly or almost wholly for the enterprise all of the following tests must be met:

- 1. The agent frequently accepts orders for goods or merchandise on behalf of the enterprise.*
- 2. Substantially all of the agent’s sales-related activities in the other Contracting state consist of activities for the enterprise.*

‘Securing of Order’ constitute Agency PE

- 3. The agent habitually represents to persons offering to buy goods or merchandise that acceptance of an order by the agent constitute the agreement of the enterprise to supply goods or merchandise under the terms & conditions specified in the order.*
- 4. The Enterprise takes actions that give purchasers the basis for a reasonable belief that such person has authority to bind the enterprise.*

In the case of **Rolls Royce Plc v. DIT [2011] 339 ITR 147 (Delhi HC)**, the taxpayer was having office of UK incorporated subsidiary in India who procure orders, organising event, conference in India etc. & as a practice no customers in India send their orders directly to taxpayer but has to be routed only through subsidiary. Accordingly, it was held that an Agency PE is created.

KnowerX Education (India) Pvt Ltd, In re [2008] 170 Taxman 98 (AAR)

Service PE

Concept of Service PE

- A Service PE could be constituted in India where any enterprise:
 - Renders / furnishes / provision of services in India (other than fees for technical/ included services)
 - to third party/ associated enterprises
 - through employees or other personnel
 - for a specified period

Checklist for determining existence of Service PE

Criteria	Check
Furnishing services other than Royalty / FTS	√
Services through employees or other personnel within state	√
No. of days the employees or other personnel furnishing services in India	√
Test of employment whether of the foreign company or Indian company	√
Service PE vis-à-vis Activities falling within Negative List of PE [i.e. preparatory and Auxiliary activities – Article 5(4) or combination thereof]	√

Comparison

Requisite period or Revenue Test to constitute service PE	UN Model	OECD Model	US treaty	UK treaty
Services rendered to Unrelated Enterprise	183 days	183 days	90 days	90 days
Services rendered to Associated Enterprise	183 days	183 days	1 day	30 days
Revenue test	No	More than 50% of gross revenue attributable to active business activities of the enterprise during the period	No	No

Number of days presence in different treaties

India"s treaty with	No. of days	
	AE	Non-AE
Australia, Canada	One day	90 days
Singapore, Swiss Confederation, UK	30 days	90 days
USA	One day	90 days
China	183 days	
Namibia	Six months	
Sri Lanka, Syrian Arab Republic, Thailand, Botswana	183 days	
Saudi Arabia	182 days	
Iceland, Nepal	90 days	
Norway	6 months	
UAE	9 months	

* FTS clause is absent in India"s tax treaties with Belgium, Brazil Malaysia, Mauritius, etc.

Service PE – Some Issues

Computation of No. of days, month etc.

- Computation of number of months - Calendar month or 30 days period?
 - Definition of “a month” – Section 3(35) of General Clauses Act, 1897 – as per British Calendar
 - Most DTAA's provide exact number of days
 - More appropriate to interpret month as a period of 30 days
- Multiple counting
 - Multiple counting of common days should be avoided
- Period of stay spread over 2 financial years - PE in which year?
 - Period exceeding the threshold but falling under two financial years would not prevent a PE from coming into existence
- Rendering of Service Vs Furnishing of services - **Linklaters LLP v. ITO [2010] 40 SOT 51 (ITAT Mumbai) & Linklaters Paines v. DCIT, [2014] (ITAT Mumbai)**

Secondment/Deputation of employees or other personnel

Key aspects

Whether Service PE?

- Nature of Services
- Employment Contract
- Economic Employer
- Meaning of “other personnel”
- Computation of number of days

Typical features of a Secondment

- An employee of enterprise X in State R is deputed to enterprise Y in State S
- Employee continues on the payroll of enterprise X
- Employee resides and renders services in State S
- Employee reports to enterprise Y
- Supervision, control and management of employee is with enterprise Y
- The employee may continue to be paid by enterprise X who in turn is reimbursed by enterprise Y
- Right of lien is on enterprise X

Subsidiary as PE

Subsidiary & PE

Principle

- The existence of a subsidiary company does not of itself, constitute that subsidiary company a PE of its parent company
- Mere existence or possibility of existence of close relationships is not sufficient to constitute PE

However,

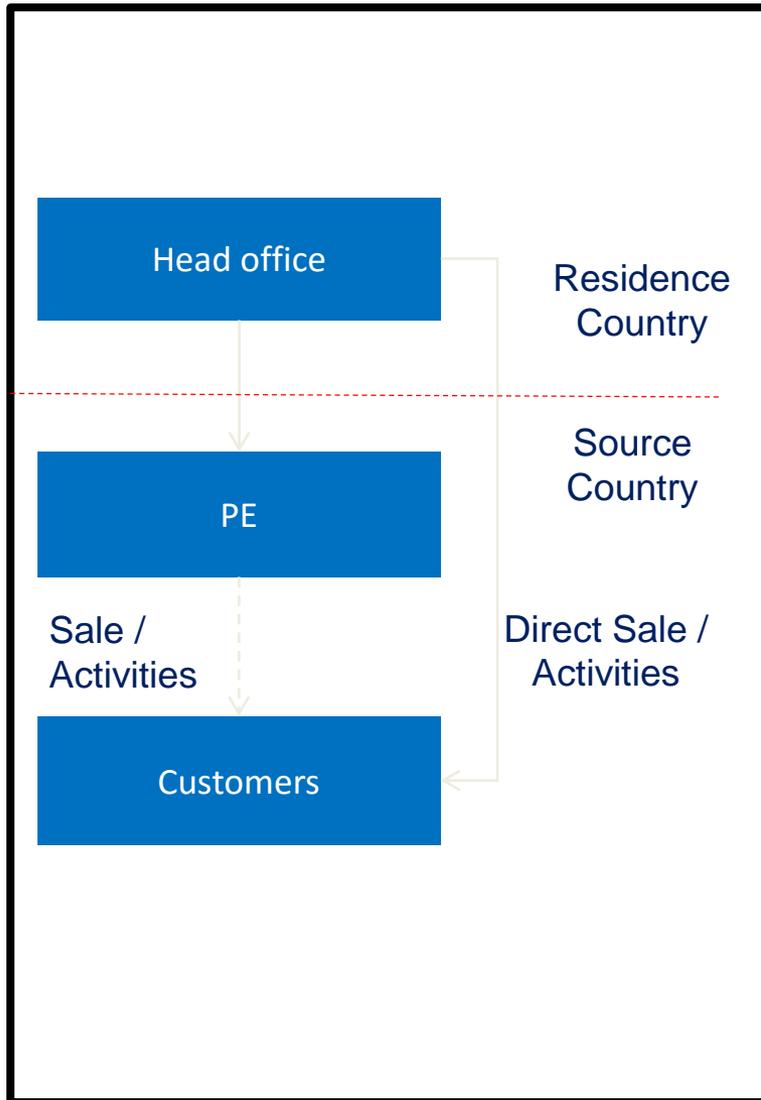
- A subsidiary company will constitute a PE for its parent company under conditions of paragraph 5 (contract concluding agent)

Whether a subsidiary becomes an Agency PE on account of parent's ownership of the share capital?

- In relation to the test of legal dependence, the control which a parent company exercises over its subsidiary as a shareholder is not a relevant consideration for determining the dependency of the subsidiary.

Force of Attraction

Force of Attraction - Concept



Principle of Force of Attraction primarily concerned with taxation of business profits in Source country

Rationale:

- Prevent tax evasion / avoidance through artificial contracts / business arrangements
- Identification of business transactions - source based taxation

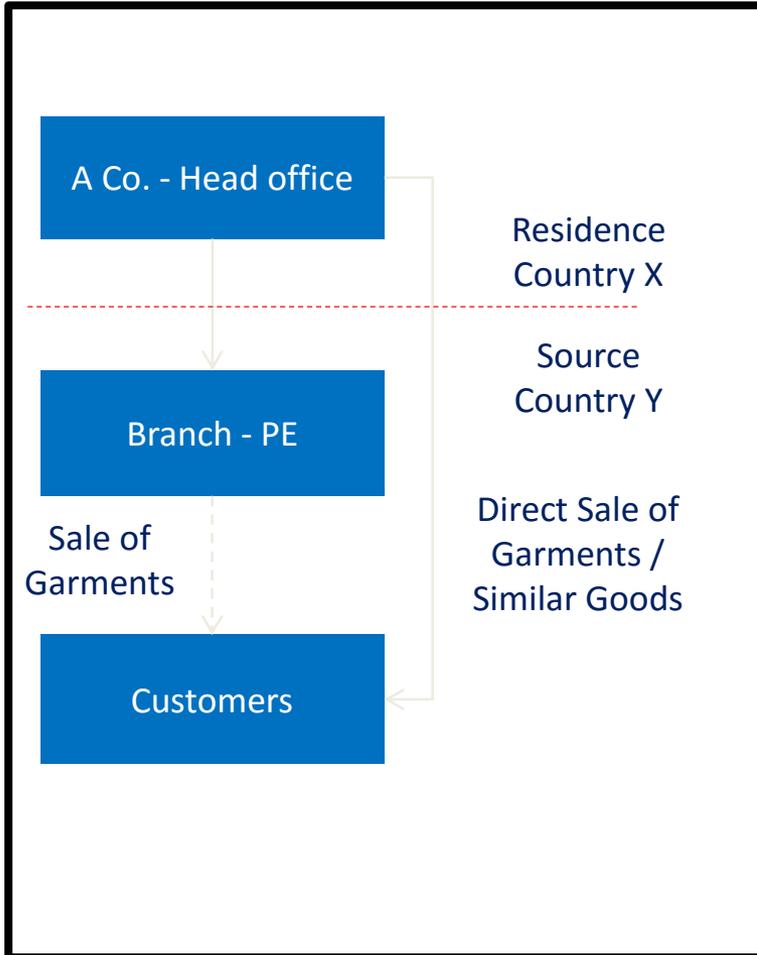
Types of Force of Attraction

Full force of Attraction: All profits derived in Source State taxable as profits of the PE whether or not through PE

Limited Force of Attraction: Profits derived through PE as well as profits from sale of goods / activities same or similar to that of PE directly carried out by the HO in the Source country taxable as profits of PE

No Force of Attraction: Only profits derived through PE taxable

Case Study (1/4)



ACo., resident of Country X, has Branch in Country Y

Branch sells garments to customers in Country Y

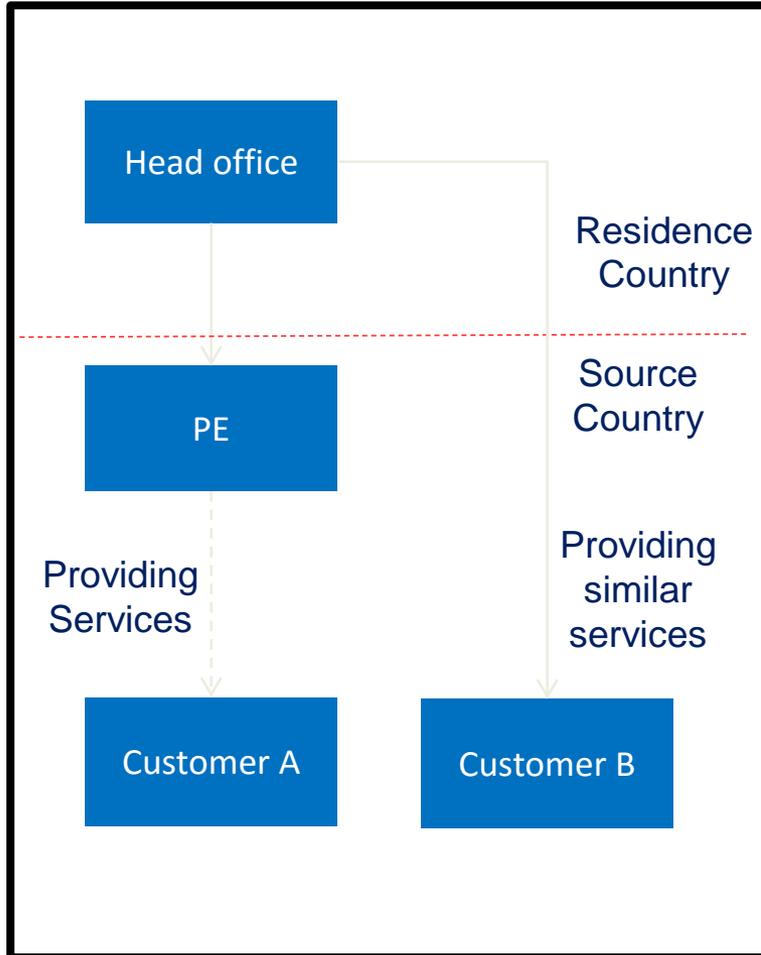
A Co. also sells garments directly to customers in Country Y

Possible that Business is being passed from Branch to A Co. thereby reducing profits of the Branch

'Force of Attraction' rule seeks to tax such profits derived by A Co.

FOA applies when profits are derived from sale of same / similar goods / activities akin to that of PE

Case Study (2/4)



Services provided by PE to the Customer A taxable as per Article 7

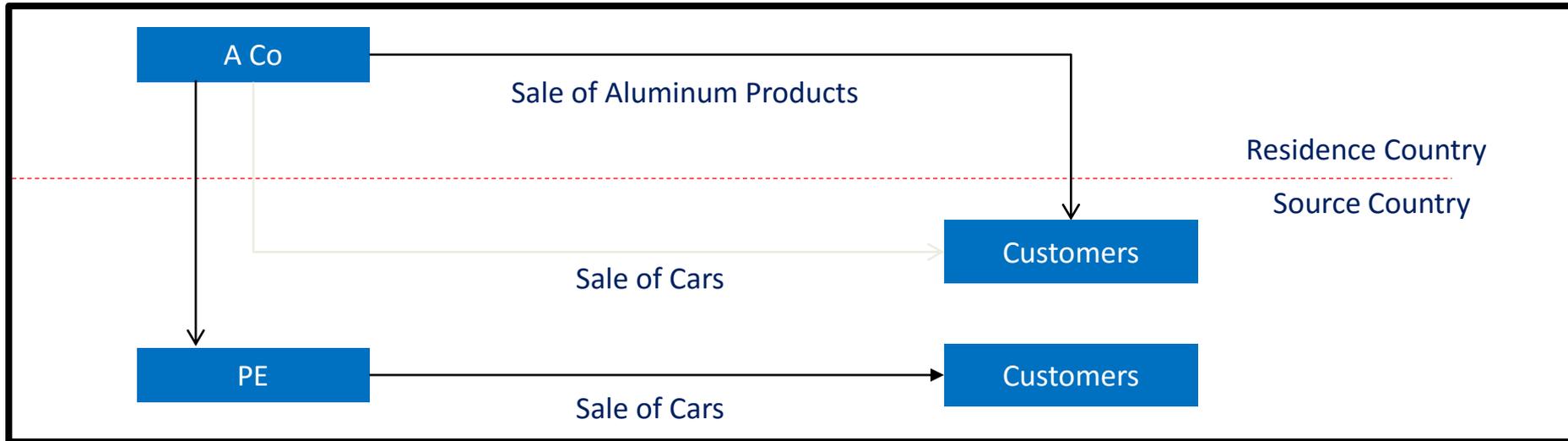
Services provided by HO to Customer B ideally taxable under Article 13

As per Article 13(6) - even in the presence of PE - only the services effectively connected to the PE taxable as per Article 7

As per Force of Attraction rule – Profits from same or similar sales / activities taxable as per Article 7 even if not connected / provided through PE

FOA applies when profits are derived from sale of same / similar goods / activities akin to that of PE

Case Study (3/4)



A Co, resident of host country, is a MNC engaged in several business sectors

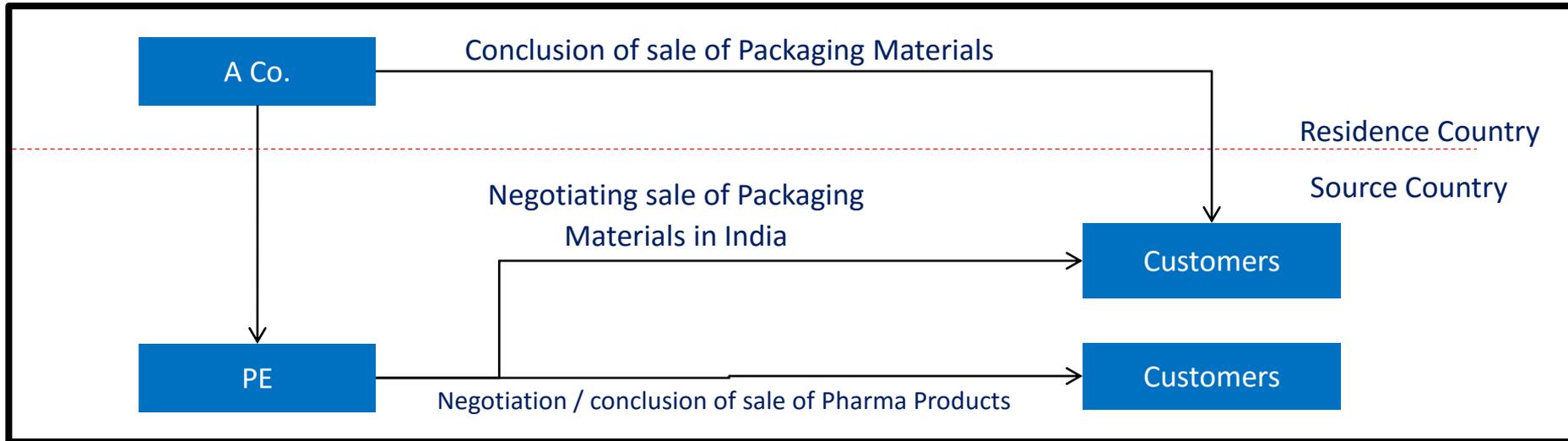
ACo has a PE in Source Country for sale of Cars

ACo also directly sells cars and Aluminum Products in Source Country

Limited FOA – Only profits with respect to direct sale of Cars by ACo taxable in Source State

Full FOA – Entire profits with respect to direct sale of Aluminum Products and Cars by ACo taxable in Source State

Case Study (4/4)



A Co. is engaged in the manufacturing of Packaging Materials and Pharma Products in Residence country

A Co. has PE in India for sale of Pharma Products. This PE also negotiates sale of Packaging Materials.

A Co. directly sells the Packaging Materials to the Customers in Source country

Limited FOA – Only profits as attributable to the extent of activity of negotiation of Packaging Materials

OECD v. UN Model v. US Model

Particulars	OECD Model	UN Model	US Model
Type	No Force of Attraction	Limited Force of Attraction	Full Force of Attraction under US domestic tax law
Methodology	Adopts economic connection principle in attribution of profits	<ul style="list-style-type: none"> Adopts Restricted Force of Attraction principle FAR Analysis 	<ul style="list-style-type: none"> Adopts concept of “effectively connected” with trade or business in USA
Taxation of Business profits in Source Country	Attributable to : <ul style="list-style-type: none"> PE 	Attributable to: <ul style="list-style-type: none"> PE Direct sale of same / similar goods as those sold through PE Other same / similar business activities carried on through PE 	Per India-USA tax treaty Article 7(1) on lines of UN Model – Limited Force of Attraction

In determining same or similar - Nature, functions, purpose and utility of goods or merchandise

FoA in Indian DTAA's

Generally Article 7(1) of Indian DTAA's are in line with OECD model or the UN Model

Protocols to be examined

Around 30 of 85 Indian DTAA's contain FoA rule

Many Indian DTAA's adopt the Article 7(1) as per the UN Model convention i.e. Limited FoA

Canada, Belgium, Denmark, Italy, USA

Some DTAA's adopt only part of the Article 7(1) of the UN Model (sale of similar goods)

New Zealand, Indonesia

Some DTAA's adopt the provisions of UN Model with a "Right to Prove Otherwise"

- Enterprise can prove that profit from sale of same or similar goods / activities are not attributable to PE

Sri Lanka, Cyprus, Germany

Some DTAA's adopt OECD model with a variation

- Phrase "directly or indirectly attributable to that PE"

Japan, Singapore, United Kingdom, Malta, Oman



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