

## Permanent Establishment: Erosion of a Tax Treaty Principle (International Taxation)

By Arvid S. Skaar



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This book is the first comprehensive analysis of the international case law dealing with the notion of `permanent establishment'. More than 450 judicial and administrative decisions from 19 countries, with emphasis on the United States of America, Germany and Norway constitute the basis for this book. The book provides a comparison of the legal practice in different countries. A critical discussion of the notion of `permanent establishment' in future international fiscal law is also included. In addition to cases previously published in law reports and other publications, also a number of unpublished decisions are discussed in this book. The majority of the unpublished cases are Norwegian, but also a few Danish, Canadian, German, US, and UK cases are included. Also included are synopsis of court decisions and administrative rulings upon which the analysis is based.



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### Permanent Establishment: Erosion of a Tax Treaty Principle (International Taxation) By Arvid S. Skaar Bibliography

Sales Rank: #6598880 in Books
Published on: 1995-12-01
Original language: English

• Number of items: 1

• Dimensions: 9.21" h x 1.50" w x 6.14" l, 2.43 pounds

• Binding: Hardcover

• 664 pages

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