

CATALOGUE OF ISSUES¹

Issues put on the Catalogue in 2011:

- 1) The meaning of place of effective management: Article 4 (Resident).
- 2) Whether a satellite in a geostationary orbit could constitute a permanent establishment: Article 5 (Permanent establishment) (see OECD Commentary para 5.5).
- 3) The meaning of “connected projects”: Article 5. (On the agenda for 2012 AS – E/C.18/2012/CRP.5 – continuing work agreed for 2013).
- 4) The “Authorized OECD Approach”: in relation to Attribution of Profits to Permanent Establishments: Article 7 (Business profits).
- 5) The term “auxiliary” in the context of the auxiliary activities that the Commentary says come within the operation of Article 8 (Shipping, inland waterways transport and air transport). (On the agenda for 2012 AS – E/C.18/2012/5 – agreed that Article 8 needed review – see below).
- 6) A consideration of the recommendation in paragraph 3 of the Commentary to Article 9 that countries should follow the OECD Transfer Pricing Guidelines in applying the arm’s-length principle and: Article 9 (Associated enterprises).
- 7) A general consideration of Article 12 on Royalties.
- 8) The practical implications of paragraph 4 of article 13 (Capital gains). (On the agenda for 2012 AS – E/C.18/2012/CRP.10 - continuing work for 2013).
- 9) Conflicts of qualification and conflicts of interpretation: as related to Article 23 (Methods for the elimination of double taxation – raised also in 2012 as part of the Climate Change discussion).

Technical issues on agenda for 2012 but not specifically identified as Catalogue of Issues items:

- 10) United Nations Model Convention and climate change mechanisms (On agenda for 2012 AS as E/C.18/2012/6 – further work agreed for 2013).
- 11) Note on Coordination Rules as a Solution to Tax Arbitrage ([E/C.18/2012/CRP.7](#) – no decision for 2013 yet).
- 12) Permanent establishment issues in international value added tax cases (E/C.18/2012/CRP.9 – still for discussion).
- 13) Foreign direct investment issues and corporate taxation (E/C.18/2012/CRP.11 – still for discussion).

¹ I have included only technical issues, not e.g. capacity building, the Manuals etc. that have been and may be put on the agenda..

Issues put on the catalogue in 2012

- 14) *Force of Attraction – consideration and explanation of its operation [generally or in relation to carbon-related permits?] (Article 7).*
- 15) *Review of Article 8 (Transport).*
- 16) *Exchange of Information issues:*
 - a. Automatic exchange*
 - b. Meaning of “foreseeably relevant”*
 - c. Information re groups of taxpayers*