CATALOGUE OF ISSUES

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).
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.
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:

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