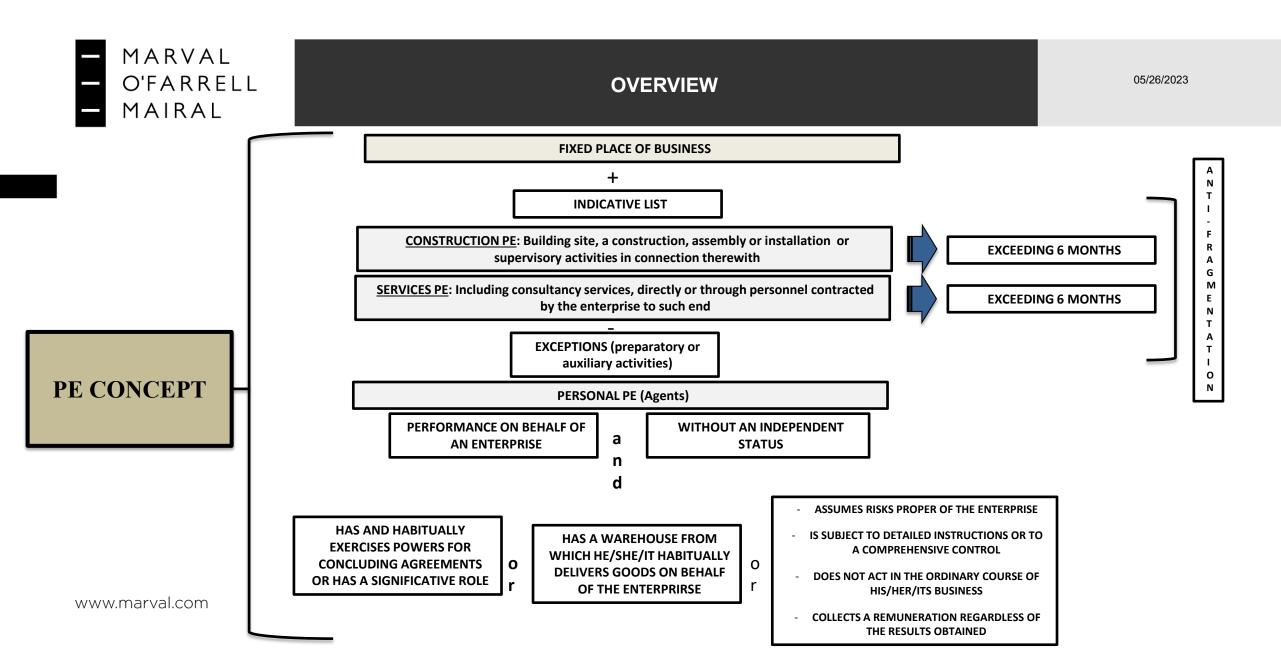






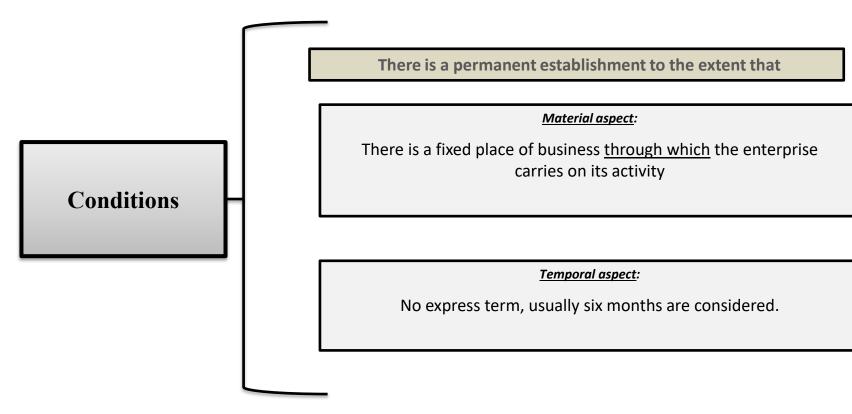
PERMANENT ESTABLISHMENT





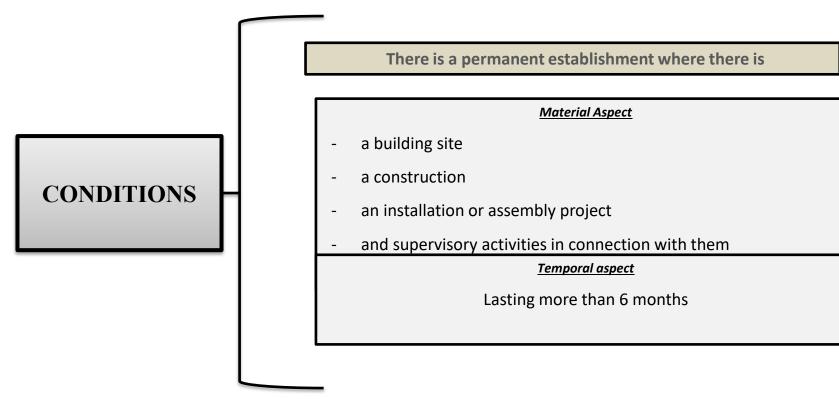


FIXED PLACE OF BUSINESS





CONSTRUCTION PE

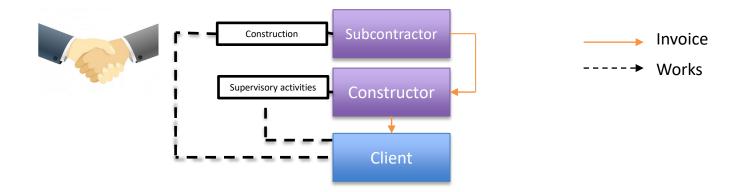




CONSTRUCTION PE: ANTIFRAGMENTATION RULES

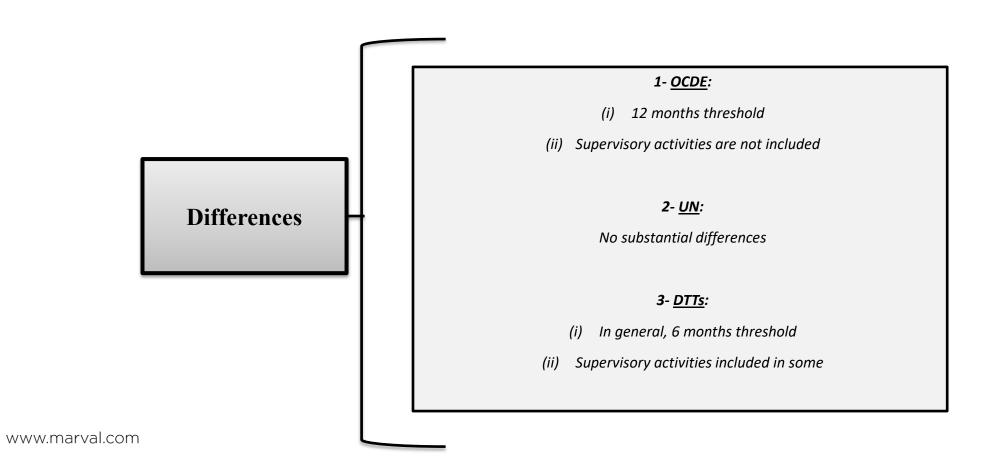
SOURCE: Action 7 BEPS

When the enterprise subcontracts related enterprises to perform the activities that would give rise to a PE, days used by the subcontractors should be summed up



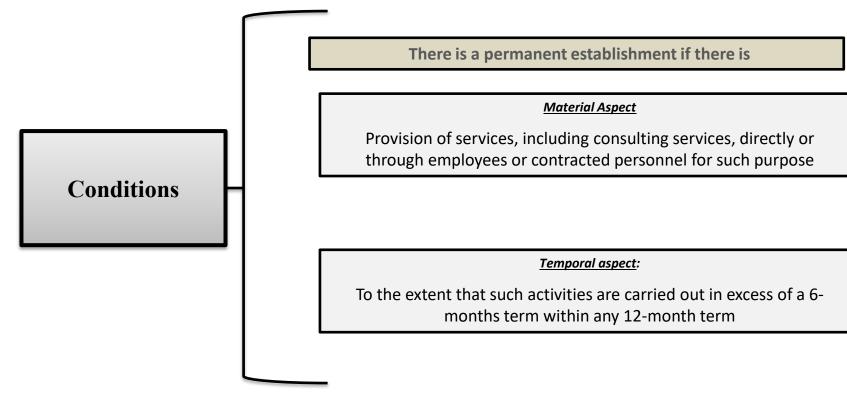


Argentine law vs. OCDE - UN - DTTs



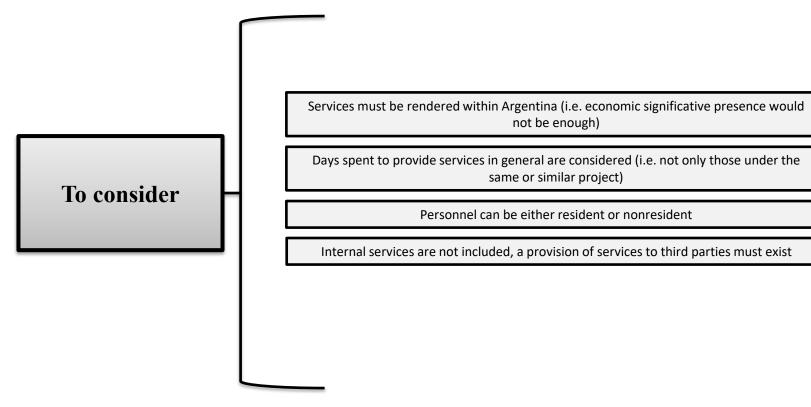


SERVICES PE





SERVICES PE: ADDITIONAL CONSIDERATIONS





Argentine law vs. OCDE – UN - DTTs

1- OCDE: Not included but Commentaries provide the possibility **2-** <u>UN</u>: 183 days vs. 6 months **Differences** 3- <u>DTTs</u>: (i) Some do not include a provision at all (Brazil, Italy) (ii) Some allow a split when couting the term (different projects: Switzerland) (iii) The term is considered in months (Switzerland) or in days (Australia)



PERSONAL / DEPENDENT AGENT PE

There is a permanent establishment if

Personal aspect:

A person acts in Argentina on behalf of a non-resident, and he/she has no independent status because:

(i) he/she is not a general commission agent, (ii) he/she does not act in the ordinary course of his/her business, (iii) his/her operations are mainly on behalf of the foreign enterprise, and (iv) his/her compensation does not comply with an arm's length standard

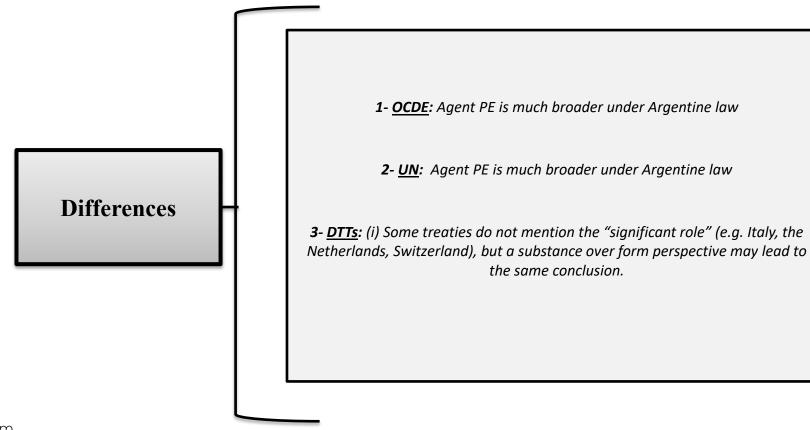
Requirements

Objective aspect (taken from Commentaries - OECD):

- (i) Has and habitually exercises powers for concluding agreements or has a significative role
- (ii) Has a warehouse from which he/she habitually delivers goods on behalf of the enterprise
- (iii) Other aspects related to the assumption of risks, instructions or control, compensation, etc.



Argentine law vs. OCDE – UN - DTTs





CASE LAW "Solvay Indupa" National Tax Court - 2022

