

Schriftenreihe zum Internationalen Steuerrecht  
Herausgegeben von Univ.-Prof. Dr. Michael Lang

Band 29

# Permanent Establishments in International Tax Law

herausgegeben von

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Bibliografische Information der Deutschen Bibliothek

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ISBN 3-7073-0553-8

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1210 Wien, Scheydgasse 24, Tel.: 01 / 278 05 26  
[www.lindeverlag.at](http://www.lindeverlag.at)

Druck: Hans Jentzsch & Co. GmbH., 1210 Wien, Scheydgasse 31

## Series Editor's Preface

The postgraduate program in International Tax Law at the Vienna University of Economics and Business Administration is available either as a one-year full-time or a two-year part-time program. Students attend not only a vast number of courses, for which they prepare papers and case studies, and sit numerous examinations, they also write their Master's theses. These theses are a prerequisite for the academic degree "Master of Laws (LL.M.)".

The program follows a scheme under which the Master's theses of one particular program all discuss various aspects of the same general topic. The general topic of the 1999/2000 full-time program was "Electronic commerce and taxation", that of the 1999/2001 part-time program "Transfer pricing". We had selected "Partnerships in International Tax Law" as topic of the 2000/2001 full-time program, "Exemption and credit methods in tax treaties" for the 2001/2002 full-time program, and "Non-discrimination provisions in tax treaties" for the 2001/2003 part-time program. The respective Master's theses were published in edited volumes.

The general topic for the 2002/2003 full-time program was "Permanent Establishments in International Tax Law". A common subject does not only encourage students to discuss their theses with each other, but also permits looking after the students in accompanying courses. Prof. Arvid A. Skaar introduced the students to the subject matter at the beginning of the year. Hans-Jürgen Aigner and Mario Züger held seminars in which the structure of the papers and the intermediary results were analyzed critically. It was with great commitment that they supported the students who prepared their Master's theses, and their numerous suggestions helped improve the quality of the Master's theses and, as a consequence, the quality of the present volume. Both the scientific director of the postgraduate program and the editor of this series wish to express their gratitude to their two colleagues.

I am grateful also to the students themselves. They pursued the program with great enthusiasm. This postgraduate program did not only give them the opportunity to talk to scientists and scientifically qualified interns from all over the world and to acquire a wealth of knowledge, they also learnt how to tackle and solve complex issues using a structured approach. The Master's theses now available bear witness to this. I hope that the results of these papers will both influence the scientific discussion and will be of use also to tax practitioners.

Michael Lang



## **Editors' Preface**

The present volume contains the result of the efforts of full-time students attending the 2002/2003 class of the postgraduate program “International Tax Law” at the Vienna University of Economics and Business Administration. They prepared their Master’s theses, which deal with individual questions in connection with the role of permanent establishments in International Tax Law, with great dedication and thus fulfilled the requirements to obtain the academic degree “Master of Laws (LL.M)”.

Our task was to provide critical support to the students as they were writing their papers. We tried to suggest ideas and were available as discussion partners. It was very important to us that students give a systematic representation of complex questions and problems, develop their own ideas and defend them. These skills are particularly important objectives of a legal education.

We, too, could broaden our horizon and learn from the discussions, of course. Looking after students from numerous countries and continents with a very diverse cultural background was a particularly interesting task. We would like to thank our colleagues for that and by the present congratulate them on the successful completion of the program.

Hans-Jürgen Aigner

Mario Züger



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