Edited by Dennis Weber and Stef van Weeghel

# The 2010 OECD Updates

Model Tax Convention & Transfer Pricing Guidelines A Critical Review

Series on International Taxation





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## Model Tax Convention & Transfer Pricing Guidelines A Critical Review

Edited by

Dennis Weber Stef van Weeghel



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# The 2010 OECD Updates

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#### Preface

On 19 November 2011, the ACTL Seminar, 'The 2010 update to the OECD MC and the revised Transfer Pricing guidelines' was held at Amsterdam. This book contains all the subjects that were discussed, and a compilation of papers which were written following the panels and discussions that took place during the Seminar.

On behalf of the Amsterdam Centre for Tax Law, we extend our thanks and appreciation to the speakers for their contributions to the discussions and papers.

Dennis Weber and Stef van Weeghel

# Summary of Contents

Preface	xvii
Part I Introduction	1
Chapter 1 The 2010 OECD MC Amendments and the Revised TP Guidelines: An Overview Stef van Weeghel & Jan Gooijer	3
Part II The new Article 7 of the OECD MC: Attribution of Profits to PE	19
Chapter 2 Article 7 – New OECD Rules for Attributing Profit to Permanent Establishments Mary Bennett	21
Chapter 3 The 2010 Elimination of Article 7-3 (1963): Rise and Fall of an Article Hans Pijl	37
Chapter 4 Attribution of Profits to PE: A Business Perspective Johan Muller	51

## Summary of Contents

Part III Tax Treaty Entitlement of CIVs	63
Chapter 5 Characterization and Tax Treaty Issues of Collective Investment Vehicles: A Review of the OECD Report and the 2010 Amendments to the Model Tax Convention Bruno da Silva	65
Chapter 6 Suggested Treaty Benefits Approaches for Collective Investment Vehicles (CIVs) and Its Investors under the OECD MTC 2010 Update Hein Vermeulen	83
Chapter 7 The 2010 CIV-Report: A Comparison with the 1999 Partnership Report Ton Stevens	101
Part IV Income from Employment	113
Chapter 8 Updates to the Commentary on Article 15 of the OECD Model – Thoughts on the Interpretation of the Term 'employer' for Treaty Purposes Walter Andreoni	115
Chapter 9 Some Selected Interpretation and Qualification Issues with Respect to Article 15(2)(b) and (c) of the OECD Model Frank P.G. Pötgens	125
Part V The Revised Transfer Pricing Guidelines	145
Chapter 10 The 2010 update to the OECD Transfer Pricing Guidelines Caroline Silberztein	147
Chapter 11 Chapters I and III of the 2010 OECD Guidelines: Capita Selecta Antonio Russo	161

Chapter 12	
OECD Revision of Chapters I–III and IX of the Transfer Pricing	
Guidelines: Some Comments on Hierarchy of Methods	
and Re-characterization of Actual Transactions Undertaken	173
Guglielmo Maisto	
Part VI	
Sovereign Wealth Funds	183
Chapter 13	
How to Treat(y) Sovereign Wealth Funds? The application of tax	
treaties to state-owned entities, including sovereign wealth funds	185
Stiin Janssen	

Pref	face	xvii
Part Intr	t I oduction	1
The TP	pter 1 2010 OECD MC Amendments and the Revised Guidelines: An Overview van Weeghel & Jan Gooijer	3
1.	Introduction	3
2.	Changes to Article 7 MC (Business Profits)	4
	2.1 Historical Background	4
	2.2 The Distributive Rule of Article 7, Paragraph 1	4
	2.3 Attributable Profits: Article 7, Paragraph 2, MC	5
	2.4 Adjustment of Profit Attribution in Case of Double	
	Taxation (Article 7, Paragraph 3, MC)	7
	2.5 Rule of Interpretation (Article 7, Paragraph 4, MC)	8
3.	Collective Investment Vehicles	9
4.	State-Owned Entities Including Sovereign Wealth Funds	11
5.	Application of Tax Treaties to International Telecommunication	
	Operations	11
6.	(Short-Term) Employment	13
	6.1 Introduction	13
	6.2 Formal Approach	13
_	6.3 Substance over Form	14
7.	2010 Transfer Pricing Guidelines	15
	7.1 Introduction	15
	7.2 Chapter I: The Arm's Length Principle	15

	<ul><li>7.3 Chapter II: Transfer Pricing Methods</li><li>7.4 Chapter III: Comparability Analysis</li><li>7.5 Chapter IX: Business Restructurings</li></ul>	15 16 16
Par The to P	new Article 7 of the OECD MC: Attribution of Profits	19
Arti Per	icle 7 – New OECD Rules for Attributing Profit to manent Establishments  ry Bennett	21
1. 2. 3. 4. 55. 66. 7. 88.	Introduction Background on the Project on the Attribution of Profits to Permanent Establishments The 'Authorized OECD Approach' Implementation of the AOA Issues Faced in Drafting the New Article 7 5.1 Paragraph 1 of the New Article 7 5.2 Paragraph 2 of the New Article 7 5.3 Paragraph 3 of the New Article 7 5.4 Elimination of Other Paragraphs 5.5 Domestic Law Restrictions on the Deductibility of Expenses 5.6 Notional Payments Implications of the New Article 7 The 2010 Report on the Attribution of Profits to Permanent Establishments Conclusion	21 22 23 24 26 27 28 29 31 31 32 34
The Rise	apter 3 2010 Elimination of Article 7-3 (1963): e and Fall of an Article as Pijl	37
1. 2. 3. 4. 5. 6. 7.	Introduction Article 7-3's Function The Three Cases The Scope of Article 7-3 The Changes in 1977 The 1994 Changes The Changes of 2008 and 2010 Summary	37 39 41 44 45 46 47 49

Attr	pter 4 ibution of Profits to PE: A Business Perspective an Muller	51
1.	Introduction	51
2.	A General Appraisal of the Tax Work Done by the OECD, in	
	Particular the Committee on Fiscal Affairs	51
3.	Questions of the Day	53
	3.1 Which Differences Still Exist in Post-2010 Treaties between PEs and Subsidiaries Regarding Profit Determination	
	and Arm's Length Dealing?	53
	3.2 Which Commentary Should a Court Read?	54
	<ul><li>3.2.1 The Status of Existing Commentaries to Tax Treaties</li><li>3.2.2 The Status of New Commentaries to Pre-existing</li></ul>	54
	Tax Treaties	55
4.	Should the Court Also Read the Profit Attribution Report?	
	What Is Its Legal Significance (If Any)?	57
5.	Which Capital Is Attributable to the PE?	57
6.	Do We Now Have Full Internal Interest, Rent, Fees and Royalties?	57
7.	Withholding Taxes on Such Notional Remunerations	
0	(Which Are Not 'Payments')?	58
8.	Which State Should Follow Which State's Adjustments?	50
0	Whichever Is Last in Auditing the Company?	59 59
9. 10.	Practical Examples Management PEc	59
11.	Management PEs Drill Ships	60
12.	Freight forwarder Service PEs?	61
		01
Part Tax	Treaty Entitlement of CIVs	63
Cha Inve and	pter 5 practerization and Tax Treaty Issues of Collective estment Vehicles: A Review of the OECD Report the 2010 Amendments to the Model Tax Convention and da Silva	65
1.	Introduction	65
2.	The Relevance of CIVs and the Tax Policy	66
3.	Tax Treaty Issues	68
4.	The Definition of CIVs	70
5.	Claim of Tax Treaty Benefits by CIVs	71
	5.1 Preliminary Remarks	71 71
	5.2 CIV as a 'Person'	/ 1

	<ul><li>5.3 CIV as a 'Resident'</li><li>5.4 CIV as 'Beneficial Owner' of the Income</li></ul>	73 75
6.	Tax Treaty Claim by Investors	79
7.		80
8.	Conclusions	81
0.	Conclusions	01
	apter 6	
	ggested Treaty Benefits Approaches for Collective estment Vehicles (CIVs) and Its Investors under	
	OECD MTC 2010 Update	83
	in Vermeulen	0.5
		0.4
1.	The Problem	84
2.	The Solutions	85
3.	Inclusion in the Tax Treaty of a Definition of the CIVs of the	07
	Contracting States	86
4.	The 'In Its Own Right-Approach'	87
	4.1 Full Treaty Benefits	87
	4.2 Proportionate Treaty Benefits	89
	4.2.1 Extension to Other Contracting States	91
	4.2.2 Limitation to the Contracting States 4.2.3 Threshold Consideration	92 92
5		93
5.		93
	5.1 The Basic 'Look Through-Approach'	94
	<ul><li>5.2. Extension to Other Contracting States</li><li>5.3 Risk of Abuse</li></ul>	96
6	Compliance Considerations	96
6.	6.1 Assumption of Ownership	96
	6.2 Reasonable Proportionment Approach	97
	6.3 Publicly Traded CIVs	97
7.	Conclusion	98
	apter 7	
	e 2010 CIV-Report: A Comparison with the 1999	101
	rtnership Report  n Stevens	101
1.	Introduction	101
2.	Comparison	102
	2.1 Procedure/Goal/Scope	102
	2.2 Definitions	104
	2.3 Treaty Entitlement	105
	2.3.1 General	105
	2.3.2 Person	105

3.	2.3.3 Resident 2.3.4 Beneficial Owner 2.4 Source State Perspective 2.5 Residence State Perspective Conclusions	106 107 108 110 111
Part Inco	t IV ome from Employment	113
Upd Tho Pur	pter 8 lates to the Commentary on Article 15 of the OECD Model – ughts on the Interpretation of the Term 'employer' for Treaty poses ter Andreoni	115
1. 2. 3. 4. 5.	Introduction International Hiring Out of Labour The Update to the Commentary on Article 15 OECD MC A Formalistic Approach to the Definition of the Term 'Employer' A Substantial Approach to the Definition of the Term 'Employer' Conclusions	115 116 117 119 121 123
Som Resp	pter 9 ne Selected Interpretation and Qualification Issues with pect to Article 15(2)(b) and (c) of the OECD Model nk P.G. Pötgens	125
1. 2. 3.	Introduction Paragraph 8 of the 1992–2008 Commentary on Article 15 Some General Features of the 2010 Commentary on Article 15 of the OECD Model Interpretation 4.1 Distinction between Formal and De Facto Employer 4.2 Formal Employer	125 126 127 128 128 129
5.	<ul> <li>4.3 De Facto Employer</li> <li>4.4 Evaluation of Interpretation Method as Regards De Facto Employer</li> <li>Interpretation Conflicts and Qualification Conflicts</li> </ul>	129 131 133
	<ul> <li>5.1 General</li> <li>5.2 The 2010 Commentary on Article 15 of the OECD Model as Regards Qualification and Interpretation Conflicts</li> </ul>	133 135
6.	'Paid by, or on Behalf of' (Article 15(2)(b) of the OECD Model) 6.1 General 6.2 2010 Commentary on Article 15 of the OECD Model	137 137 137

7.	'Borne by' (Article 15(2)(c) of the OECD Model) 7.1 General	140 140
	7.2 The Meaning of Borne by according to the Commentary	
	on Article 15(2)(c) of the OECD Model	140
8.	Conclusion	142
Par		
The	Revised Transfer Pricing Guidelines	145
	pter 10	
	2010 update to the OECD Transfer Pricing Guidelines oline Silberztein	147
1.	The Arm's Length Principle and the TPG	147
2.	Structure and Contents of the TPG	148
3.	An Extensive Consultation Process	149
4.	New Guidance on Comparability (Chapter III)	149
5.	Putting Comparability Analysis into Perspective	151
6.	New Guidance on the Selection of the 'Most Appropriate Method	153
7.	to the Circumstances of the Case' (Chapter II) New Guidance on the Application of Transactional Profit Methods	133
1.	(Chapter II)	154
8.	New Guidance on the Application of the Arm's Length Principle	
	to Business Restructurings (Chapter IX)	154
9.	Conclusion: Way Forward	159
Cha	pter 11	
	pters I and III of the 2010 OECD Guidelines:	
	oita Selecta	161
Anto	onio Russo	
1.	General	161
2.	Chapter I: The Arm's Length Principle, 'Reloaded'	163
3.	Chapter III: More on Comparability Analysis	165
4.	Conclusive Remarks	169
Cha	pter 12	
	CD Revision of Chapters I-III and IX of the Transfer Pricing	
	delines: Some Comments on Hierarchy of Methods	4 = 0
	Re-characterization of Actual Transactions Undertaken lielmo Maisto	173
1.	Introduction	173
2.	Hierarchy of Methods	175
	2.1 Description of the Changes	175

	2.2 The Procedure for Selecting the Methods	177
	2.3 Trends in the Use of Profit Methods	178
3.	The New Chapter IX and the Guidance on Recognition	
	of Actual Transaction Undertaken	179
	3.1 The Exceptional Cases in Which the Tax Authority	
	Have the Ability to Disregard a Transaction	179
	3.2 The Government Exceptional Re-characterization Powers	
	and the Domestic Provisions' Legal Base	181
Par	rt VI	
	vereign Wealth Funds	183
CII.		
	apter 13	
	w to Treat(y) Sovereign Wealth Funds? The Application of Tax eaties to State-owned Entities, Including Sovereign Wealth Funds	185
	n Janssen	105
1.	Introduction	185
2.	Sovereign Wealth Funds: Spreading Their Wealth	187
3.	MTC: 'State and Any Political Subdivision or Local Authority	
	Thereof'	189
4.	Commentary on Article 1 MTC	190
5.	Commentary on Article 4 MTC	196
	5.1 Definition of SWF: Integral Part of the State?	196
	5.2 Liable to Tax	200
	5.3 Object of the Treaty	201
	5.4 Scope of the Treaty	202
	5.5 Liable versus Subject to Tax	202
6.	Commentary on Article 10 MTC	205
7.	Commentary on Article 11 MTC	206
Q	Conclusion: International Tay and the Position of SWE	207

## Part I Introduction