

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

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*