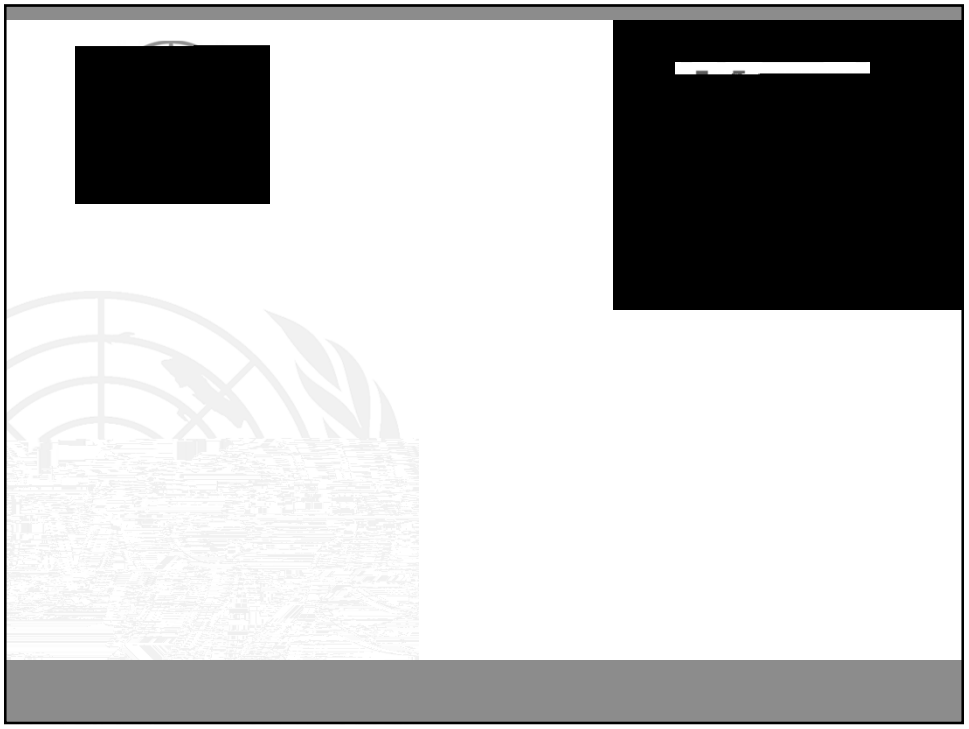


1

–
–
–
2

3

[redacted]

–

–

–

4

[redacted]

5

[redacted]

1. Income derived by residents from services country
2. Income derived by nonresidents from services performed in or used in your country

8

[redacted]

9

6 1

b * c6cev6b * 6btc.. td.ev

12

13

[redacted]

–

[redacted]

–

–

–

18

[redacted]

–

–

–

19

[redacted]

22

[redacted]

–

-

-

23

–

[redacted]

28

[redacted]

– onstruction pro!ect or site must "#so be
business under %rt. 5&1'

29

– (ot"#)ross revenue from forei)n service
– (ot"# net income from forei)n services
– Income from services provided to re#"ted nonresidents

30

– (ypes of services
– (ot"# "mounts p"id to nonresidents for s
– (ot"# net income from services performed by nonresidents "nd t"$ co#ected
– (ot"# *it++o#din) t"$ co#ected on p"yments to nonresidents for services
– ,esidence of nonresident service providers
– (r"ns"ctions *it+ re#"ted nonresidents

31

32

33

– - +"t income from services does your co
" #o* r"te.
– - +"t p"yments for services "re deductib#e.
– 0o* does t+e country in *+ic+ t+e nonresident service provider is resident t"$ t+e p"yments.
– - +"t #imit"tions do your country!s t"$ tre"ties impose on t"$"tion of income from services.
– , e#"ted2p"rty service tr"ns"ctions

34

35

[redacted]

- 3"#"ry *i## be deductib#e
- Impose ob#i)"tion to *it++o#d t"$ on nonresident emp#oyer

36

[redacted]

- If not4 nonresidents m"y try to "void 56 or fi$ed b"se t+rou)+ commission"ire "rr"n)ements4 movin)

- =our country m"y not be "b#e to t"$ under domestic #" * or tre"ty if nonresident emp#oyer does not +"ve 56 or fi$ed b"se in your country
- 3o#ution7 domestic "nti2"void"nce ru#es t+"t "pp#y for purposes of your t"$ tre"ties

40

- %mounts *i## be deductib#e ")"inst your country1s t"$ b"se
- 3o#ution7 "mounts s+ou#d be sub!ect to *it++o#din) t"$
- %#so4 tre"ties s+ou#d cont"in %rt. 16 of :; >ode# &%rt. 16 of /6 8 >ode# "pp#ies on#y to directors'

41

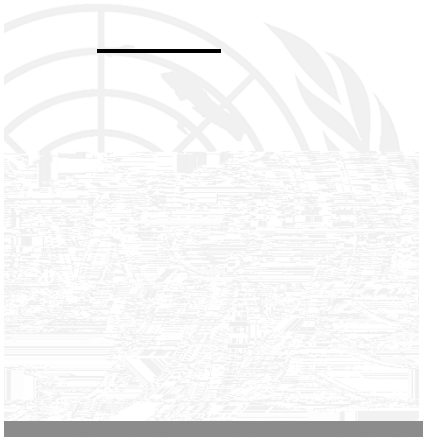
44

45

– 6#imin"te s"me or connected pro!ect re<uirement

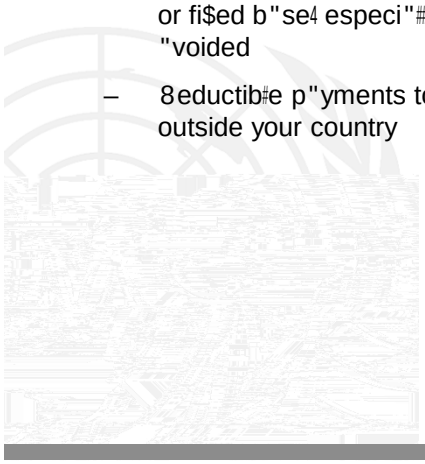
50

51



[redacted]

- 5erformed in your country by nonreside
  or fi$ed b"se4 especi"#y if 56 or fi$ed b
  "voided
- 8eductib#e p"yments to nonresidents for services performed outside your country



[redacted]

[redacted]

– - it++o#din) c"n be m"de " condition for
p"yments for services

[redacted]

- - +"t p"yments s+ou#d be sub!ect to t"$
- - +"t r"te of t"$ s+ou#d be "pp#ied.
- - +"t persons s+ou#d be re<uired to *it++o#d.
- 3+ou#d t+e *it++o#din) t"$ be fin"# or provision"#.

72

[redacted]

– %d!ustments in price pursu"nt to tr"nsfer pricin) ru#es

– 8eductions c#"imed for services on "n "ccru"# b"sis &or deduction condition"# on *it++o#din)'

74

1. ; onresident entert"iners "nd "t+#etes
2. ; onresident emp#oyees
3. ; onresident directors "nd top2#eve# m"n")ers of resident comp"nies
4. ; onresidents *+o provide m"n")eri"#4 tec+nic"# "nd consu#tin) services

75

– 5rovision"# *it++o#din) m"y be re<uired

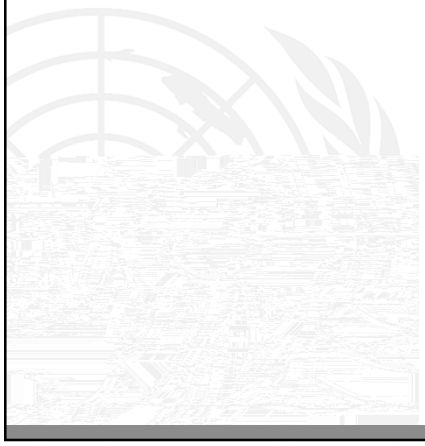
– / n#y if p"yments "re deductib#e
– / n#y p"yments to re#"ted p"rties
– / n#y fees for tec+nic"# services

76

– onsider %rt. 24&4' of : ; >ode#
– onsider *+et+er *it++o#din) t"$ *ou#d be " vio#"tion of t+e C%(3

77

[redacted]



82

[redacted]

86

[redacted]

88

[redacted]

[redacted]

94

[redacted]

- %dopt provisions in domestic #" * to ensu
  st"tus is determined b"sed on subst"nc
  omment"ry on %rt. 15'
- 8eny t+e benefits of %rt. 15 in "busive c"ses &see omment"ry on %rt. 1⁴ p"r". 8 ff'
- Inc#ude "#tern"tive provision in omment"ry on %rt. 15 de"#in) *it+ intern"tion"# +irin)²out of #"bour

95

– 6nsure t+"t your tre"ties or your domest
prevent t+e "rtifici"# "void"nce of " 56 c
fr")ment"tion of "ctivities or t+e use of re# ted entities

– If your country *"nts to t"$ p"yments for services performed outside your country4 your tre"ties must cont"in speci"# provisions "##o*in) your country to do so

– ;e)oti"te for #o*er time t+res+o#ds for services "nd construction in %rt. 5&3'

98

– onsider n"rro*in) t+e scope of t+e e$e
9653 propos"#s'

– 9e sure to consider t+e imp"ct on t+e "ttribution of profits under %rt. 7

– %rt. 5&5' *i## be revised "s p"rt of t+e 9653 pro!ect

– %dopt revised version of %rt. 5&5' *+en "v"i#"b#e

99

102

103

– (+e resident t"$p"yer

– (+e t"$ "ut+orities of ot+er countries *it
+"s t"$ tre"ties or (I6%s

– 5ub#ic inform"tion

– "n be provided in t"$ return or sep"r"te inform"tion return

104

– (+e nonresident service provider

– %#oc"# represent"tive or ")ent of t+e no
provider

– 5ersons m"?in) p"yments to t+e nonresident

– (+e t"$ "ut+orities of ot+er countries *it+ *+ic+ your country
+"s t"$ tre"ties or (I6%s

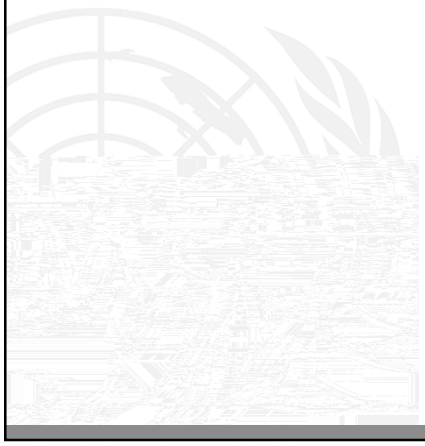
– 5ub#ic inform"tion

105

– ("$ returns
– Dis" re<uirements
– 9usiness re)istr"tion re<uirements
– %pp#ic"tions for t"$p"yer identific"tion numbers
– 5"yers
– 5ub#ic inform"tion &e.).4 entert"iners'

106

[redacted]



112

[redacted]

114

115

[redacted]

118

[redacted]

- >ore efficient to re♯y on "ddress
- 9ut susceptib♯e to "buse
- - it++o♯din) ")ents "re ♯i?e♯y to *it++o♯d +i)+er "mount re<uired by domestic ♯"* if residence certific"te is necess"ry

119

[redacted]

- Is t+e nonresident " person.
- Is t+e nonresident " resident of t+e country.
- Is t+e nonresident t+e benefici"# o*ner of t+e o*ner.
- 8oes t+e nonresident +"ve " 56 or fi$ed b"se in t+e country.

122

[redacted]

- Is nonresident present in your country fo
- %re t+e services performed in your country.
- 8oes "ny @ / 9 provision "pp#y.

123

124

[redacted]

- (re"ties don!t specify +o* *it++o#din) t"
- ; o #imit on source country t"$"tion of services4 but *i## be #imited for fees for tec+nic"# services
- Imposed on residents "nd nonresidents *it+ " 56 or fi$ed b"se so *it++o#din) c"n be enforced

128

[redacted]