The PE-Concept in the light of BEPS

——Nexus redefined? … To be Premature——

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Introduction

The question is whether and when business models in digital commences establish sufficient presence (*i.e.* Permanent Establishment; PE) for the source state to derive a right to tax. In general, it is accepted that a PE is characterised by three 1) it has to be permanent, 2) it has to be fixed, and 3) it has to be at the disposal of the business undertaking which uses it to carry out its activities[1]. Such PE has a physical nexus with the territory of the state concerned for use tax collection purposes. In other words, the concept of PE serves to regulate the imposing of tax on the profits of an enterprise that belongs to a different sovereign jurisdiction.

The primary reason behind the original creation of PE as a criterion for taxing income in the source jurisdiction was that a fixed place of business was evidence of economic allegiance to the PE state. General neutrality principles require that economically similar income be treated equally by the tax system, regardless of the means through which it was earned. However, the source-based taxation scheme was "developed in a different technological era," and the PE definitions are not applicable to new methods of conducting business transactions on the Internet.

Electronic commerce is currently in its infancy and will grow as home computers become more prevalent, and as companies and users become more comfortable with buying and selling in Cyberspace. Online malls are already being designed which will make it possible for potential customers to enter online stores, look at products, try on computerized clothes, see a reflection in a digital mirror, and purchase with overnight delivery against credit card billing. With such extensive plans for business on the Internet, and the potential loss of tax revenue to international governments, it is imperative that countries find a method of taxing electronic commerce ("e-commerce"). This does not appear to be possible in source countries using definitions of the PE currently found in most treaties or domestic tax law. Such e- commerce tax issues can be almost identified with those of Base Erosion and Profits Shifting ("BEPS").

By the way, what is the BEPS? The OECD does not define BEPS exhaustively but rather describes the main characteristics of this notion. The OECD states that BEPS generally focuses on moving profits to where they are taxed at lower rates and moving expenses to where they are relieved at higher rates[2]. Further, BEPS structures that result in no current tax and

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1) *See*, Jean Schaffner, How Fixed is a Permanent Establishment? 1 (2013).

2) The OECD, *Addressing Base Erosion and Profit Shifting*, at p. 39 (2013) ＜http://www.oecd-ilibrary.org/docserver/download/2313151e.pdf?expires=1430734763&id=id&accname=ocid195502&checksum=D1A9A93C1860582F3179C6C0283BEA58＞

have the effect of shifting income to a jurisdiction where no tax is imposed typically combine four elements.

- reduction of taxation in a foreign operating or source country either by shifting gross profits via trading structures or reducing net profit by increasing deductions at the level of the payer;
- low or no withholding tax at source;
- low or no taxation at the level of the recipient achieved via low-tax jurisdictions, preferential regimes, or hybrid mismatch arrangements with entitlement to substantial non-routine profits often built up via intragroup arrangements; and
- no current taxation of the low-taxed profits (achieved via the first three steps) at the level of the ultimate parent[3].

Though it is difficult to clear the relationship between BEPS and BEPS behaviors, BEPS is first and foremost about globalization and multinational enterprises (MNEs). As a business model, MNEs can only be justified by significant intangible content including the above e-commerce, which is naturally augmented by the ascent of the digital economy and its contribution to globalization. Therefore, it is natural for the OECD's BEPS project to focus on the advantages that the digital economy provides to MNEs. However, not just a macro view justifies focus on the digital economy and transactions in intangibles; such a focus is also dictated by the immediate triggering of the public interest in BEPS and the tax planning schemes of the largest MNEs-such as Apple, Microsoft, and Google—all of which have business models heavily relying on intangibles and e-commerce. In this sense, we must argue about what is criterion whether or not these MNEs operating structures create PE.

Taking into account these aspects, I will discuss, especially focusing on OECD final report on the tax challenges of the digital economy (Action 1) under its Action Plan on Base Erosion and Profit Shifting (BEPS), released on 16 September 2014[4].

1. Final report summary

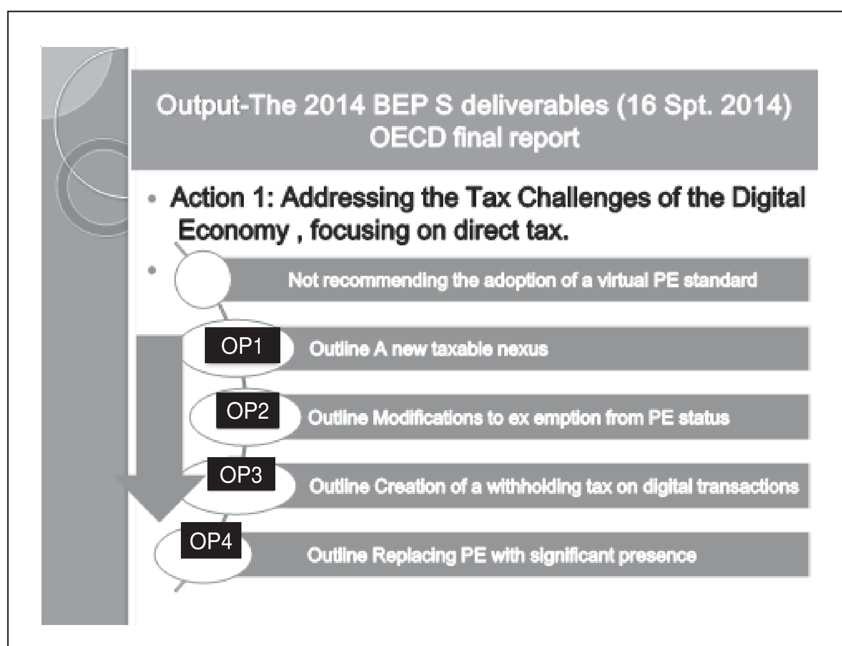
This final report is not recommending the adoption of a virtual permanent establishment standard. The report does outline potential options to address the broader tax challenges of the digital economy including a new standard for nexus based on a Significant Digital Presence. Under such a proposal, an enterprise engaged in a 'fully dematerialised digital activities' could be deemed to have a taxable presence in a country if it maintained a 'significant digital presence'. The report recognizes that further work needs to be done to explore these options, particularly in relation to their technical details, and in light of the Action Plan as a whole.

Regarding PE concept, this report's conclusion is as follows:

3) *Id.*, at p. 44.

4) The OECD, *Addressing the Tax Challenges of the Digital Economy* (2014).
http://www.oecd-ilibrary.org/taxation/addressing-the-tax-challenges-of-the-digital-economy_9789264218789-en

"The Task Force discussed and analysed a number of potential options proposed by delegate countries to address these challenges. Options discussed regarding nexus and data in particular range from changes to the definition of PE to the introduction of a new nexus based on a ***"significant presence"*** *in a market, and also include the introduction of a withholding tax on sales of digital goods and services. Because of the overlap between the issues of nexus, data, and characterisation, the options to address each of them would inevitably affect the others."*[5)]



2. New taxable nexus-'fully dematerialised digital activities' Test (Option1)

(1) *'fully dematerialised digital activities' Test*

As a potential option, an alternative standard of taxable nexus, namely that an enterprise engaged in "fully dematerialized digital activities" would be deemed to have a permanent establishment in a jurisdiction for tax purposes if the enterprise had a "significant digital presence" in the jurisdiction. Potential elements of a test for when a fully dematerialised digital activity is conducted could include the following;

- The core business of the enterprise relies completely or in a considerable part on digital goods or digital services.
- No physical elements or activities are involved in the actual creation of the goods or of the services and their delivery other than the existence, use, or maintenance of servers and websites or other IT tools and the collection, processing, and commercialisation of location-relevant data.

5) The OECD, *supra* note 4, at p. 159.

- Contracts are generally concluded remotely via the Internet or by telephone.
- Payments are made solely through credit cards or other means of electronic payments using on-line forms or platforms linked or integrated to the relative websites.
- Websites are the only means used to enter into a relationship with the enterprise; no physical stores or agencies exist for the performance of the core activities other than offices located in the parent company or operating company countries.
- All or the vast majority of profits are attributable to the provision of digital goods or services.
- The legal or tax residence and the physical location of the vendor are disregarded by the customer and do not influence its choices.
- The actual use of the digital good or the performance of the digital service do not require physical presence or the involvement of a physical product other than the use of a computer, mobile devices or other IT tools.[6)]

This option is intended to target businesses that require minimal physical elements in the market jurisdiction for the performance of core activities. However, these eight factors are given that show how such a test could work to establish whether a digital core business is found. I think that, without very clear guidance, the danger here is that various countries may interpret the factors divergently. It would also make sense for the factors to correspond to the method for attributing profit to a permanent establishment; that is, in the absence of comparable uncontrolled prices being readily available to apply the arm's length principle. Moreover, there is no discernible principle of tax policy to subject such enterprises to taxation in a jurisdiction where it has no employees, agents, or tangible assets while at the same time apparently continuing to exclude from taxation enterprises that sell physical products into the jurisdiction without a physical presence there. In addition, it would most likely be very difficult to administer as a practical matter, both for taxpayers required to comply with it and for tax administrators attempting to audit it.

Regarding the term of ***"dematerialised"***, it seems for me that the term does not mean that people, both in the form of producers and consumers are eliminated from the business activity. Both producers and consumers as users interact with each other via the information which passes through the ICT's respective layers, which include both hardware and software, and both tangible and intangible services and goods. In other words, there is no 'purely digital' transaction. Even the most remote, intangible, digitised thing of value requires a physical server (asset) somewhere and physical developer (person) somewhere to design, improve and maintain inputs along a chain of value as well as a physical consumer (person), who accesses (and adds to) the thing of value through the use of a physical device (asset). Hence, the term 'dematerialised' should be understood more in terms of (i) the ability to deliver some products or services digitally (although through physical devices), and (ii) the decreased quantities of physical people and property required to carry out business activities due to the substantially greater capacity for volume and reach in the digitalised economy. Hence, there is no

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6) *Id.*, *supra* note 4, at p. 144, Box 8.1.

basis for the term '*fully* dematerialised'.

(2) *Significant digital presence based on "fully dematerialised digital activities"*

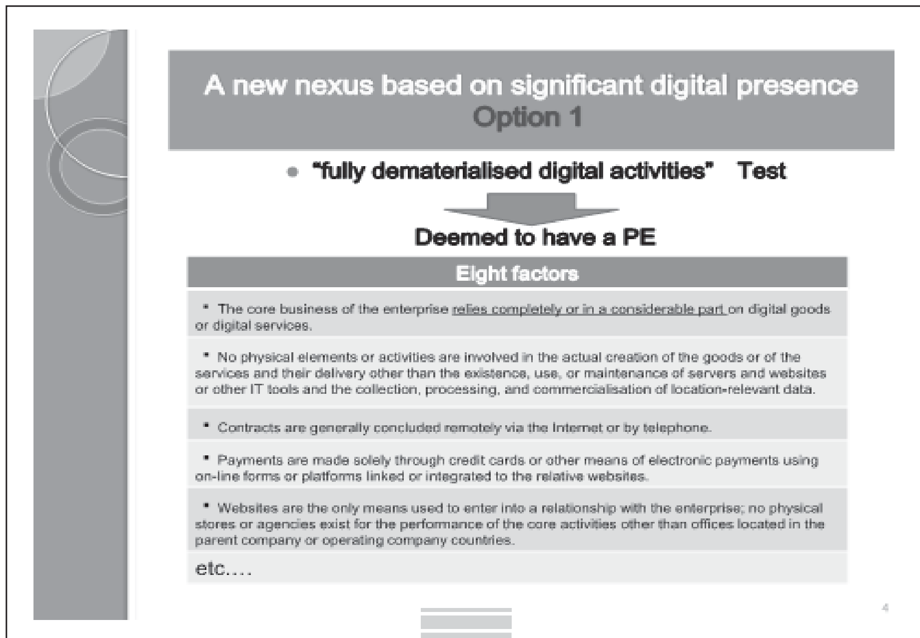
As indicated above, for an enterprise engaged in a fully dematerialised business, a significant digital presence could be deemed to exist in a country when, for example;

- A significant number of contracts for the provision of fully dematerialised digital goods or services are remotely signed between the enterprise and a customer that is resident for tax purposes in the country.
- Digital goods or services of the enterprise are widely used or consumed in the country.
- Substantial payments are made from clients in the country to the enterprise in connection with contractual obligations arising from the provision of digital goods or services as part of the enterprise's core business.
- An existing branch of the enterprise in the country offers secondary functions such as marketing and consulting functions targeted at clients resident in the country that are strongly related to the core business of the enterprise.[7]

As far as I overview above eight factors or examples, they address a significant digital presence in the relationship between *"fully dematerialised digital activities"* and digital core businesses. However, most of companies in all sectors still need people, assets and functions that will create some tax presence in many jurisdictions. In addition, such a narrow proposal would require a change in the attribution rules for companies across all the sectors of the economy.

In my view, the final report identifies a number of potential elements to test whether an enterprise is engaged in fully dematerialized digital activities, including a focus on core business and the manner in which an enterprise generates the majority of its profits. Unfortunately, this approach may pick winners and losers based in part on enterprise-wide business characteristics rather than the focusing on the functions of the enterprise that relate to the generation of income in the relevant market. It should be considered in here that international tax rules on tax treaties, permanent establishment, and transfer pricing will be examined to ensure that profits are taxed where economic activities occur and value is created

7) *Id.*, *supra* note 4, at p. 145, Box. 8.2.


A new nexus based on significant digital presence
Option 1
"fully dematerialised digital activities" Test
Deemed to have a PE
Eight factors
The core business of the enterprise relies completely or in a considerable part on digital goods or digital services.
No physical elements or activities are involved in the actual creation of the goods or of the services and their delivery other than the existence, use, or maintenance of servers and websites or other IT tools and the collection, processing, and commercialisation of location-relevant data.
Contracts are generally concluded remotely via the Internet or by telephone.
Payments are made solely through credit cards or other means of electronic payments using on-line forms or platforms linked or integrated to the relative websites.
Websites are the only means used to enter into a relationship with the enterprise; no physical stores or agencies exist for the performance of the core activities other than offices located in the parent company or operating company countries.
etc.…
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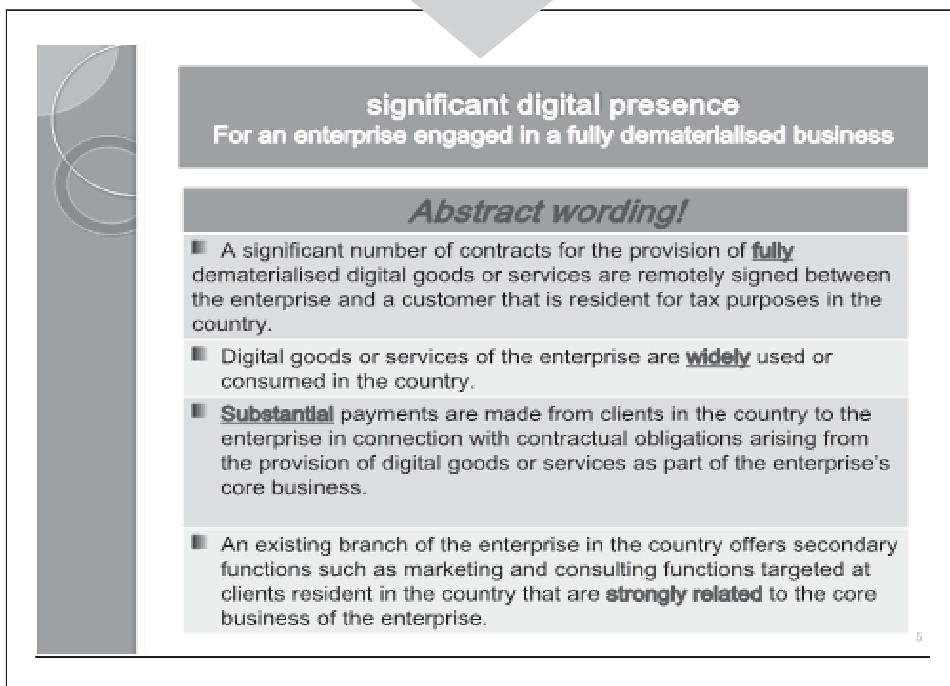
significant digital presence
For an enterprise engaged in a fully dematerialised business
Abstract wording!
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3. Relationship between Modifications to the exemption from PE status (=Option2) and Virtual (digital) PEs or dependent agency under Art. 5 (5) of the OECD MTC

The report does not recommend the creation of a virtual (digital) PE concept[8].

What is virtual PE? The virtual PEs include three broad alternatives: a "virtual fixed place of business PE" (creation of a PE when the enterprise maintains a website on a server of another enterprise located in a jurisdiction and carries on business through that website), a "virtual agency PE" (extension of dependent agent PE concept to contracts habitually concluded with persons located in the jurisdiction through technological means, rather than through a person), and an "on-site business presence PE" (creation of a PE through *economic presence* within a jurisdiction where the foreign enterprise provides on-site services or other business interface at a customer's location)[9].

Not recommending the adoption of a virtual PE

- Virtual PE?
  - **Virtual Fixed Place of Business PE**

    ⇒Creation of a PE when the enterprise maintains a website on a server of another enterprise located in a jurisdiction and carries on business through that website
  - **Virtual Agency PE**

    ⇒Extension of dependent agent PE concept to contracts habitually concluded with persons located in the jurisdiction through technological means, rather than through a person
  - **On-Site Business Presence PE**

    ⇒ creation of a PE through **economic presence** within a jurisdiction where the foreign enterprise provides on-site services or other business interface at a customer's location

This alternative appears to bear some similarities to the services PE concept found in certain tax treaties, including in paragraph 9 of Article 5 of the *Canada-US Tax Treaty*

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8) The virtual (digital) PE is a concept the Technical Advisory Group has rejected in the 2005 E-Commerce Report.

9) *See*, The OECD (Task Force on the Digital Economy), Public Discussion Draft on BEPS Action 1: Addressing the Tax Challenges of the Digital Economy, at p. 66 (March 24, 2014) ＜http://www.oecd.org/ctp/tax-challenges-digital-economy-discussion-draft-march-2014.pdf＞, For instance, The Business Profits TAG considered three broad alternatives;

"***Virtual Fixed Place of Business PE***

Pursuant to this alternative PE threshold, a PE would be created in a particular jurisdiction when a foreign enterprise maintains a website on a server of another enterprise located in that jurisdiction and carries on business through that website.

Virtual Agency PE

This alternative PE threshold would extend the dependent agent concept found in paragraph 5 of Article 5 of the OECD MTC to virtual agency PE situations. Currently, this concept requires physical presence in the other contracting state, and in particular, that the dependent agent has, and habitually exercises,

It would be very difficult to find sound and acceptable rules for allocating profits to a virtual PE.

The virtual PE concept is a matter of formulary apportionment or splitting the cake rather than a BEPS concern. It would be very difficult to find sound and acceptable rules for allocating profits to a virtual PE. However, taking into account Article 5(5) of the OECD MTC 2014[10] or the modification to the exceptions to PE under article 5(4) of the OECD MTC 2014[11] (*i.e.* Option 2[12]), it seems to me that the existence of such Virtual (digital) PE concept cannot be

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in the other contracting state an authority to conclude contracts in the name of the foreign enterprise. Under the proposed extended concept, the conclusion of contracts in the name of the foreign enterprise with persons located in the other state through electronic means would be sufficient to create a PE.

On-Site Business Presence PE

This alternative PE Threshold is focused on the economic presence of the foreign enterprise in a particular jurisdiction. A PE could be created under this alternative to the extent the foreign enterprise provides on-site services or other business interface at the customer's location in the other jurisdiction. This alternative appears to bear some similarities to the services PE concept found in certain tax treaties, including in paragraph 9 of Article 5 of the *Canada-US Tax Treaty.*" (*id.*)

10) The text of Article 5(5) of the OECD MTC 2014 is as follows: "Notwithstanding the provisions of paragraphs 1 and 2, where a person — other than an agent of an independent status to whom paragraph 6 applies — is acting on behalf of an enterprise and has, and habitually exercises, in a Contracting State an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.

11) The text of Article 5(4) of the OECD MTC 2014 is as follows: "Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:

a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;

b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;

c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information, for the enterprise;

e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character;

f) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs ***a*) *to e***), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.

12) The Option 2 discussed by the Task Force would modify the exceptions contained in paragraph 4 of Article 5 of the OECD Model Tax Convention. Some of the activities described in subparagraphs (a) through (d) of paragraph 4 that were previously preparatory or auxiliary in the context of conventional business models (such as sales through a storefront) may have become core functions of certain businesses. Where the exceptions to the PE definition contained in paragraph 4 no longer serve their intended purpose as a result of that evolution, they should not be available. Several variations of this potential option could be considered. One possible option would be to eliminate paragraph 4 entirely. Other possible options would be to eliminate subparagraphs (a) through (d), or make their availability

disregarded.

The Option 2 would involve replacement of the existing PE concept with a "significant presence" test. It is stated that the significant presence test would take account of the changing nature of customer relationships in the digital economy while continuing to rely in part on physical presence. The criteria for this test would include relationships with customers or users extending over six months, combined with some physical presence in the country, directly or via a dependent agent; Sale of goods or services by means involving a close relationship with customers in the country, including (i) through a website in the local language, (ii) offering delivery from suppliers in the jurisdiction, (iii) using banking and other facilities from suppliers in the country, or (iv) offering goods or services sourced from suppliers in the country; and Supplying goods or services to customers in the country resulting from or involving systematic data gathering or contributions of content from persons in the country[13]. The final report notes that, in the digital economy, certain activities that were considered preparatory or auxiliary in nature (e.g., sales through a storefront) or exempt (maintenance of a warehouse) may be core business functions in the digital economy (e.g., sales through a website). In the following section, I introduce a Japan's case related to this-Japanese tax authorities decided that this form of Amazon.com's operation in Japan is a branch office operation and collected from them US$119 million as back taxes plus penalty.

Tax authorities ordered a Seattle-based affiliate of online retailer Amazon.com Inc. to pay ¥14 billion in back taxes for unreported income earned in Japan during the three years through December 2005, sources said Sunday. Dissatisfied with the order, Amazon.com has requested that tax authorities in Japan and the United States discuss the matter in light of a bilateral tax treaty, the sources said. The pact frees U.S. companies that engage in business in Japan without "permanent establishment" such as branch offices from having to file a tax return or pay taxes here. But the Tokyo Regional Taxation Bureau has determined that two Japanese wholly owned subsidiaries of Amazon.com have in effect acted as branch offices of the affiliate, Amazon.com International Sales Inc., the sources said. The two subsidiaries — Amazon Japan Logistics K.K. and Amazon Japan K.K. — are commissioned to carry out merchandise distribution and other functions. Amazon.com International Sales concluded direct contracts with its customers in Japan and received payments for goods, the sources said. The tax bureau reportedly told Amazon.com International Sales that it should have declared to Japanese tax authorities a substantial amount of the income gained through transactions in Japan. Amazon.com disclosed in its annual report for the 2008 business year that it has been ordered by Japanese tax authorities to pay the back taxes. The report says it has been ordered to pay $119 million in back taxes plus a penalty for an amount equivalent to ¥14 billion. Amazon.com International Sales is responsible for operations outside the United States. The company has booked sales posted in Japan as those of the Seattle-based company while paying relevant taxes only in the

subject to the condition that the character of the activity conducted be preparatory or auxiliary in nature, rather than one of the core activities of the enterprise in question. Another would eliminate the word "delivery" in Article 5(4)(a) and (b) in order to exclude from these subparagraphs certain types of warehouses.

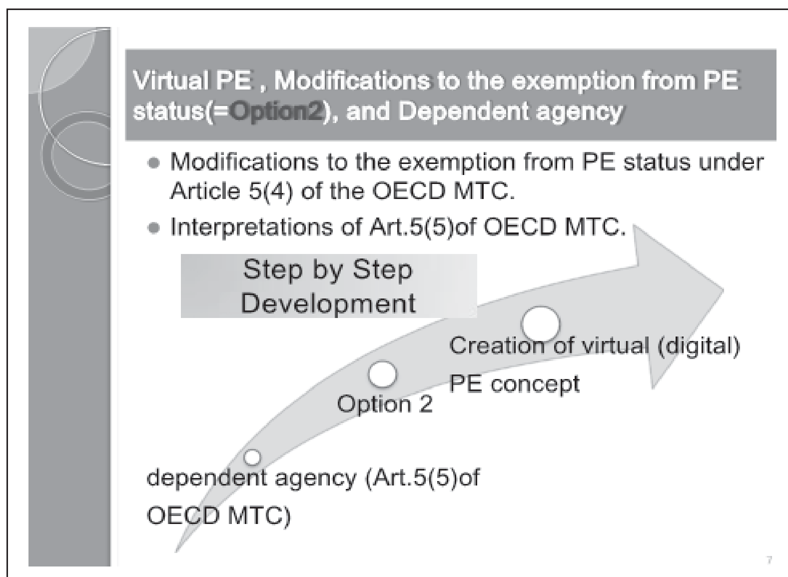
13) *Id.*, *supra* note 4, at p. 146.

U.S. But the tax bureau found that employees of Amazon Japan Logistics have received instructions from the U.S. side through e-mails at its distribution center in Ichikawa, Chiba Prefecture, while approval by the U.S. side was required whenever the center's administrators assigned its employees to new posts, the sources said, indicating it acted as a branch."

It seems to me that the existence of such Virtual (digital) PE concept cannot be disregarded. I wonder if Article 5(5) of the OECD MTC 2014 is applicable to "virtual agency PE" or "on-site business presence PE" According to the commentary on Article5(5) of the OECD MTC 2014:

"[W]here the requirements set out in paragraph 5 are met, a permanent establishment of the enterprise exists to the extent that the person acts for the latter, i.e. not only to the extent that such a person exercises the authority to conclude contracts in the name of the enterprise."

On the other hand, in relation to Option 2, it questions whether the existing PE definition should be retained when activities that fall under the exception are increasingly important. I guess that such an issue can possibly give rise to virtual (digital) PE concept.



4. Relationship between the creation of a final withholding tax on digital transactions (Option3) and Replacing PE with significant presence (Option4)

The report recommends imposing a final withholding tax on certain payments made by residents of a country for digital goods/ services provided by a foreign e-commerce provider[14]. This ption (Option3) is intended to address the concern of the non-taxability of e-commerce services under current PE rules despite of substantial economic activity due to lack of physical presence in the market. It is noted that the withholding tax could be introduced as a standalone provision to address the ability to conduct significant digital business in a market jurisdiction without triggering the current PE rules, or the withholding tax could be used as an enforcement tool for one or more of the new nexus standards discussed above. However, compliance may be problematic with respect to transactions involving direct dealings with end-user individuals. Thus, the final report suggests that financial institutions that process payments may be charged with acting as withholding agents.

It is true that such the creation of withholding tax on electronic transactions, does not seem to be useful from a practical point of view, or could impose excessive administrative burden on businesses for compliance. In addition, a huge burden could be imposed on financial institutions to act as tax collector.

However, under this option, instead of directly taxing the provider of a digital good or service, the respective service recipients would be in the scope of such a tax. Premising that the country of the customers should receive a greater share of the profit base generated by digital activities, such an option might be considered as *fair*[15]. Regarding this "fair (or fairness)" concept in the context of BEPS, Sigrid Hemels states,

"The principle of fairness primarily imposes an obligation on tax payers towards each other. By residing or operating in a certain jurisdiction, individuals and companies benefit from tax paid by others and have an obligation to pay their tax as well and not to free ride. The duty of fairness might even imply a constraint on self-interest and an obligation not to use a tax advantageous scheme. The government has a secondary obligation: to protect compliant tax payers from non-compliant tax payers. The fairness debate seems to have resulted in a greater emphasis on the rights of the collective to demand a fair share of other tax payers and lesson individual rights such as bank secrecy."

This consideration also hold true of Option4 (Replacing PE with significant presence) because this option focuses on the customer relationships in the digital economy.

According to the report, the Option4 outline is as follows;

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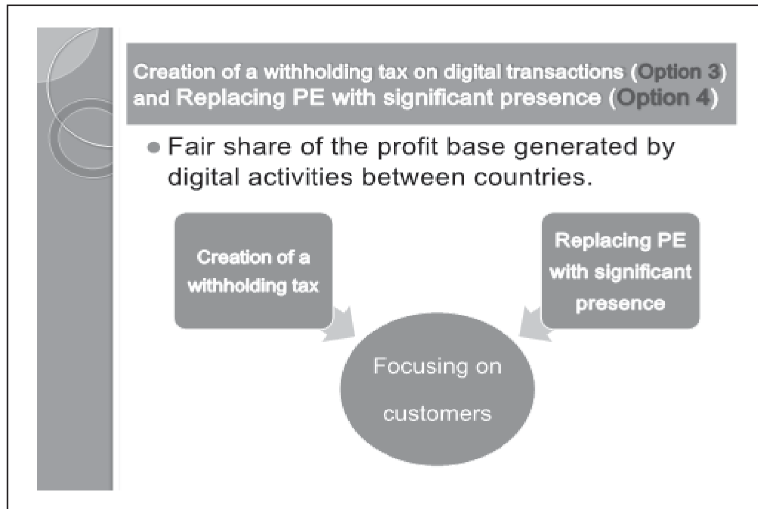
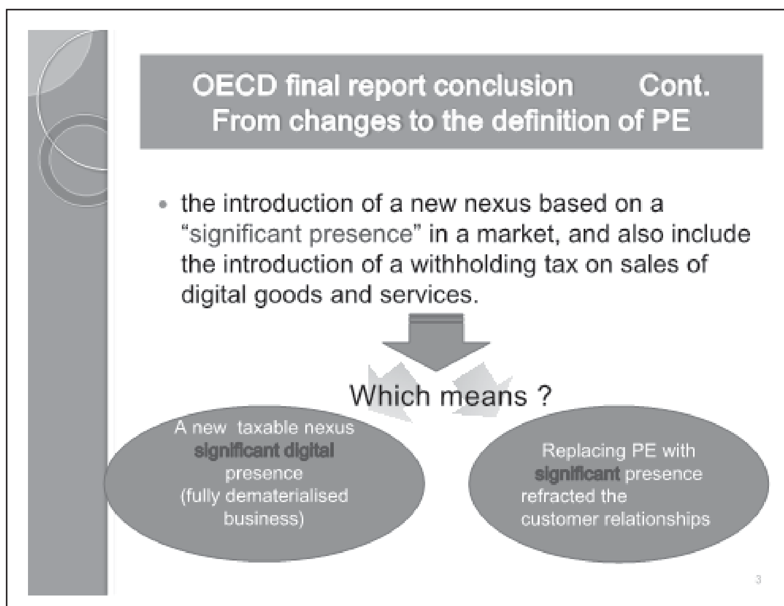
14) *Id*.

15) Prof. dr. Sigrid J.C. , *Fairness and taxation in a globalized world*, at p. 18 (2015) <http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2570750>



[O]ne potential option proposed in public comments would be to replace the existing PE concept with a "significant presence" test intended to respond to the changing nature of customer relationships in the digital economy while continuing to rely in part on physical presence. The criteria for this test intend to reflect the contribution to value of these closer, more interactive customer relationships and would include:

- Relationships with customers or users extending over six months,combined with some physical presence in the country, directly or via a dependent agent.
- Sale of goods or services by means involving a close relationship with customers in the country, including (i) through a website in the local language, (ii) offering delivery from

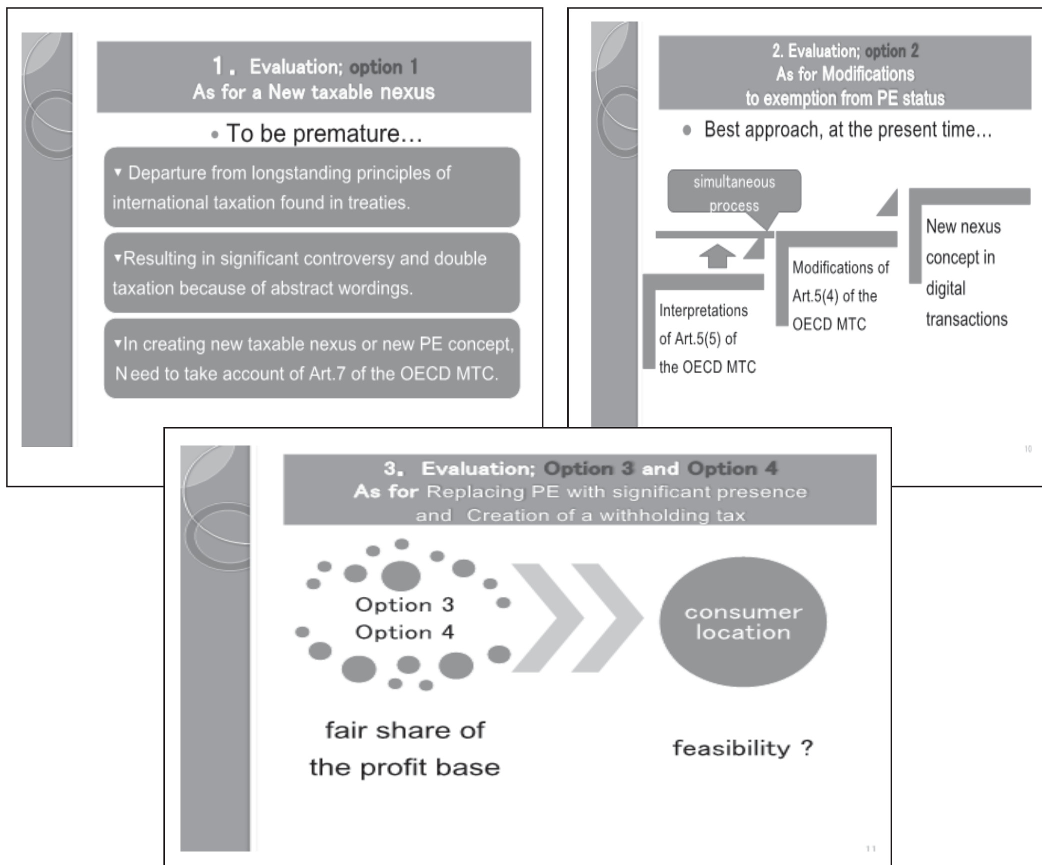


suppliers in the jurisdiction, (iii) using banking and other facilities from suppliers in the country, or (iv) offering goods or services sourced from suppliers in the country.

- Supplying goods or services to customers in the country resulting from or involving systematic data-gathering or contributions of content from persons in the country.

5. Tentative conclusions

First, I think that expanding the concept of nexus would be a radical departure from longstanding principles of international taxation found in treaties and the internal tax laws of most countries. Looking at the new taxable nexus test (Option 1) more generally, I believe that the only argument in favour of the adoption would be that it would permit market jurisdictions to impose an income tax on "fully dematerialized digital activities" in certain limited cases. Whether this is appropriate is a political decision for countries. On the other hand, this option would result in significant controversy and double taxation because of abstract wordings. In creating new taxable nexus or new PE concept, their factors would need to take account of "the functions performed, assets used and risks assumed by the enterprise", as found in Article 7(2) of the OECD MTC 2014[16]. However, it would be very difficult to find sound and accept-



able rules for allocating profits to a virtual PE.

Secondly, regarding Option 2, I consider that, in future, the changes of existing PE concept resulting in this modification can possibly give rise to virtual (digital) PE concept. Gradual review of existing laws would be important, I think so.

Finally, in view of fair share of the profit base generated by digital activities between countries, Option 3 and Option 4 referred to consumer location might be worth evaluating. However, I wonder if their options would be realistic? In this sense, Option 2 seems to be the only feasible approach which can be effective, fair and simple, for instance, provided that an obligatory arbitration process is introduced in case of issues of double taxation.

(the end)

【付記】本稿は，“Fair Share of Tax Burdens of Highly Digitalized Transactions” をテーマとして，2015年１月15日に，Institute for Austrian and International Tax Law, Vienna University of Economics and Business の若手研究者を招聘し，明治学院大学でおこなわれたジョイント・セミナー（主宰，明治学院大学 西山由美 教授，常葉大学 柴由花 准教授）に投稿したものである。

16) The text of Article 7 (2) of the OECD MTC 2014 is as follows: “For the purposes of this Article and Article [23 A] [23 B], the profits that are attributable in each Contracting State to the permanent establishment referred to in paragraph 1 are the profits it might be expected to make, in particular in its dealings with other parts of the enterprise, if it were a separate and independent enterprise engaged in the same or similar activities under the same or similar conditions, taking into account the functions performed, assets used and risks assumed by the enterprise through the permanent establishment and through the other parts of the enterprise.”