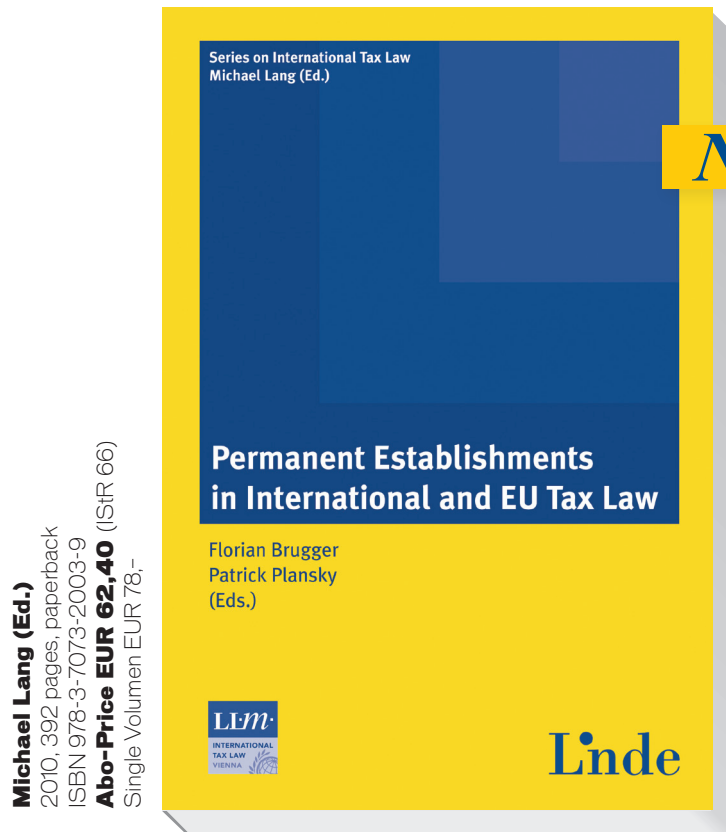


# Permanent Establishments in International and EU Tax Law



**Michael Lang (Ed.)**  
2010, 392 pages, paperback  
ISBN 978-3-7073-2003-9  
**Abo-Price EUR 62,40** (IStR 66)  
Single Volumen EUR 78,-

The concept of permanent establishment is a cornerstone of international tax law. The authors, all graduates of the postgraduate program in International Tax Law at the Vienna University of Economics and Business (WU Wien), analyze this concept in detail. The contributions focus on the permanent establishment definition under **Article 5 OECD Model Convention**, the attribution of profits to permanent establishments under **Article 7 OECD Model Convention**, and permanent establishment issues arising under EU tax law.

## The Editors:

**Univ.-Prof. Dr. Dr. h.c. Michael Lang**, since 1994 Michael Lang has been Professor of tax law with a special focus on international tax law. He is head of the Institute for Austrian and International Tax Law at the WU (Vienna University of Economics and Business).

**Dr. Florian Brugger**, lecturer at the Institute for Austrian and International Tax Law at WU Wien. He currently works with KPMG, Vienna.

**Dr. Patrick Plansky**, lecturer at the Institute for Austrian and International Tax Law at WU Wien. He currently works with Ernst & Young, Vienna.

## ORDER FORM

Tel: 01/24630 | Fax: 01/24630-53 | E-Mail: [office@lindeverlag.at](mailto:office@lindeverlag.at) | Onlineshop: [www.lindeverlag.at](http://www.lindeverlag.at)

I/we order

**Permanent Establishments in International an EU Tax Law**, Lang/Brugger/Plansky (Eds.), ISBN 978-3-7073-2003-9

Ex. **Abo-Price**

**EUR 62,40** (IStR 66)

Ex. Single Volumen

EUR 78,-

Prices include 10% VAT. Price adjustments and mistake reserve. The amount (plus postage) is transferred after receipt of the transmission.

Name/Company \_\_\_\_\_

Address \_\_\_\_\_

Postal Code \_\_\_\_\_

E-Mail/Telefon \_\_\_\_\_

Date/Signature \_\_\_\_\_

Handelsgericht Wien, FB-Nr.: 102235X, ATU 14910701, DVR: 000 2356