

# JEOPARDY!

## 5-topic Template

John Kelleher, Crowe LLP  
Artemis Koch, UPenn

Jodi Kessler, MIT  
Bob Lammey, EY



This slideshow is licensed under a Creative Commons Attribution Non-Commercial 3.0 United States license. For more information about this license see <http://creativecommons.org/licenses/by-nc/3.0/> (In short, you can copy, distribute, and adapt this work as long as you give proper attribution and do not charge for it.)

1

## JEOPARDY BOARD

FINAL JEOPARDY

PE	Workers Abroad	OECD CbC	Indirect Taxes	Potpourri
\$100	\$100	\$100	\$100	\$100
\$200	\$200	\$200	\$200	\$200
\$300	\$300	\$300	\$300	\$300
\$400	\$400	\$400	\$400	\$400
\$500	\$500	\$500	\$500	\$500

2

## Topic 1 - \$100 Question

A dependent agent  
(employee) conducts  
activities on behalf of an  
organization in another  
country

[Click to see answer](#)



3

## Topic 1 - \$100 Answer

What is an Agency  
Permanent Establishment?

Generally an agent must be a dependent agent, and the agent has or continues to habitually exercise, an authority to conclude contracts. Article 7 of the BEPS Project broadened the definition of agency PE to include the activities of any agent which regularly result in the creation of new contracts for their employer, even if they do not conclude those contracts themselves (as was the former definition).

[Click to return to Jeopardy Board](#)



4

## Topic 1 - \$200 Question

Having a physical business presence in a foreign country such as an office or branch

[Click to see answer](#)



5

## Topic 1 - \$200 Answer

What is a Fixed Place of Business Permanent Establishment?

Types include: offices, branches, workshops, factories, mines, or oil wells

[Click to return to Jeopardy Board](#)



6

Find the full text of this and thousands of other resources from leading experts in dozens of legal practice areas in the [UT Law CLE eLibrary \(utcle.org/elibrary\)](http://utcle.org/elibrary)

Title search: International Jeopardy

Also available as part of the eCourse

[International Jeopardy: Key Issues for Colleges and Universities](#)

First appeared as part of the conference materials for the  
12<sup>th</sup> Annual Higher Education Taxation Institute session  
"International Jeopardy"