

# JEOPARDY!

## 5-topic Template

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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).

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4

## Topic 1 - \$200 Question

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

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5

## Topic 1 - \$200 Answer

What is a Fixed Place of Business Permanent Establishment?

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

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6

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12<sup>th</sup> Annual Higher Education Taxation Institute session  
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