

# International Company Taxation In The Era Of Information And Communication Technologies

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As a result of the progress in information and communication technologies (ICT) economic activities have become less dependent on time and place. This is leading to manifold changes in economic structures. Consequently, the question is whether and to what extent the existing rules of international company taxation are still applicable in an appropriate way. Anne Schfer analyses the current issues of international company taxation with regard to the economic changes induced by the use of ICT and provides reform approaches for international company taxation which cover the whole system of international taxation. She presents proposals for the reform of the definition of a company's residence, the definition of the permanent establishment, the possibilities of profit allocation and the methods to avoid international double taxation. In addition, the interrelations between these issues are taken into account. Amongst others, the author argues for an extension of the definition of a permanent establishment for employees working permanently abroad and for an implementation of formula apportionment in the European Union.

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