

**LIST OF IMPORTANT REPORTS AND PAPERS  
CONSIDERED BY THE COMMITTEE**

1. 'Clarification on the Application of the Permanent Establishment Definition in E-Commerce- Changes to the Commentary on the Model Tax convention on Article 5' - OECD, December 22, 2000
2. Final report on 'Treaty Characterisation Issues Arising from E-commerce' - OECD, February 1, 2001
3. Discussion draft on 'Attribution of Profit to a Permanent Establishment Involved in Electronic Commerce Transactions' – OECD, February, 2001
4. Discussion draft on 'The Impact of the Communications Revolution on the Application of Place of Effective Management' - OECD, February, 2001
5. 'Electronic Commerce and International Taxation' - Richard L Doernberg and Luc Hinnekens, 1999
6. Asia Internet-Goldman Sachs Investment Research, July, 1999.
7. NASSCOM McKinsey Study Report, December, 1999

8. 'Globalisation and Tax' - Economist dated January 27, 2000
9. 'Impact of e-commerce on allocation of tax revenue between developed and developing countries' - Professor Chang Hee Lee, Seoul National University of Law, June 21, 1999
10. 'Taxation Of Electronic Commerce: Economic Objectives, Technological Constraints, and Tax Laws' - Charles E Mclure Jr, Hoover Institution, Stanford University, USA
11. 'Electronic Commerce and the State Retail Sales Tax: A Challenge To American Federalism' - Charles E Mclure Jr, Hoover Institution, Stanford University, USA