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


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


7. NASSCOM McKinsey Study Report, December, 1999

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


11. ‘Electronic Commerce and the State Retail Sales Tax: A Challenge To American Federalism’ - Charles E Mclure Jr, Hoover Institution, Stanford University, USA