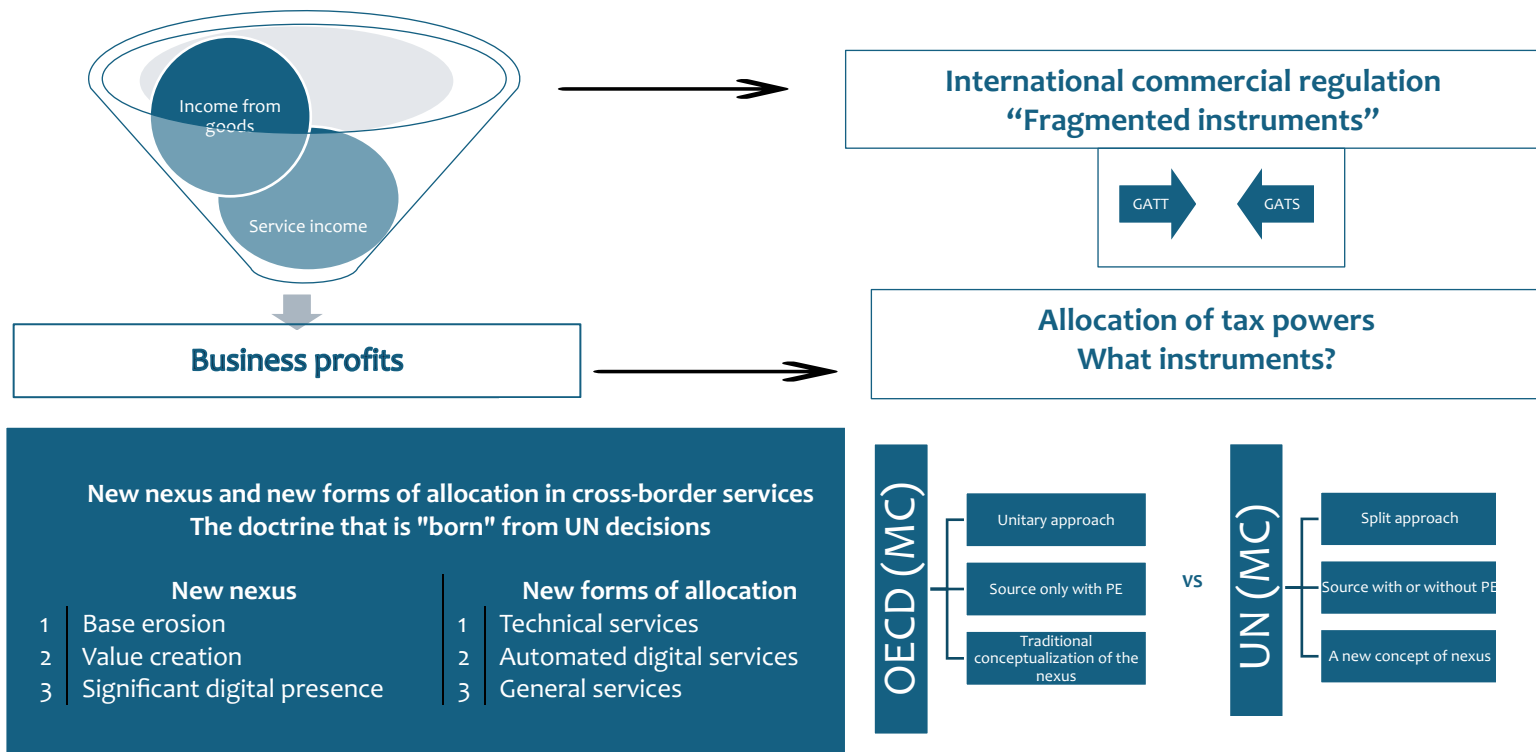


The allocation of tax powers in cross-border services

– Services provided without physical presence



Research Questions

- What is the best model for allocating tax powers on cross-border services?
- Is the "new" nexus sufficient and acceptable to allocate taxing powers to the source, in the case of services?
- How to improve models for allocating tax powers over services, in a time of uncertainty?



Research objectives

- Provide a disruptive approach to the methods of allocating powers in cross-border services, and its main foundations.
- Analyze the strengths and weaknesses of existing models and propose significant improvements.
- Propose a new allocation model for services, based on proportionality and respect for rights at source.



Methodology approach

- Historical analysis – with the intention of understanding the regulatory trajectory of allocation models and the reason for the change in the *status quo*.
- Doctrinal and legal analysis (legal hermeneutics) – which will be circumscribed in the detailed analysis of the UN MC and the OECD MC and respective comments, DTAs, Directives, jurisprudence and doctrinal texts.