



IBFD WEBINAR

Permanent Establishment (PE) Risks and Opportunities in Recent Developments

Date : 10/09/2026

Time :

Level: ☐ Introductory ☒ Intermediate ☐ Advance

Summary

A permanent establishment (PE) has become a tax risk that needs to be managed proactively as countries are applying the concept more and more as a measure to secure more taxing rights from multinational groups. The application of the PE concept is also evolving with policy makers, tax courts and tax authorities creating new boundaries for when cross border activities create a PE while multinational groups, their businesses and their employees become more globally mobile. Join the IBFD team to explore:

- When does a PE come into existence and the consequences of getting this assessment wrong.
- Recent developments in the PE concept and their implications on digital businesses.
- PE profit attribution challenges
- How to manage the PE risk in practice?

Learning objectives

After participating in this webinar, you will be able to:

- Assess the PE risk and the potential consequences of getting it wrong
- Apply the PE concept to certain cross border arrangements of digital businesses including working from anywhere arrangements
- Evaluate the challenges in attributing profits to a PE
- Assess options for addressing PE risk in global business models

Field of study

Taxes

Who should participate

This webinar would benefit tax professionals working in multinational groups, tax and legal advisory firms and governments:

- In-house tax professionals and advisers looking to assess the PE risks in global business models and develop potential solutions to address these risks
- Legal professionals assessing the risk of tax controversy associated with the use/presence of PEs
- Government officials involved in the implementation of OECD/G20 BEPS Action Plan and those responsible for auditing international corporate tax structures

Course level and prerequisites

This is an intermediate-level webinar. Participants in this webinar are expected to have at least 3 to 5 years of experience in international tax and are familiar with the key concepts of international tax law.

Advance preparation

No advance preparation is needed. Participants are expected to be familiar with the key concepts of international tax law.

Interactive webinar – “Group Internet Based” (live webinar only)

During live webinars, it is possible to interact with the presenters via a chat message function. Please note that questions are answered based on relevance, order of receipt and available time. Additionally, participants in the live webinar are invited to answer poll questions. Participants will also have access to the on-demand version for a further 12 months from the live date.

Date of live broadcast: N.A.
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Webinar registration details

If you have any questions regarding following the webinar, technical requirements, or payments and cancellations, please consult our [FAQ](#).

Agenda

Block 1: Existence of a PE

- o Recent case law examples on PE
- o Consequences of finding a PE

Block 2: Digital Business and PE

- o PE risk in the digital business
- o Data localization and PE
- o Latest OECD Commentary on "Home Office"

Block 3: PE Profit Attribution

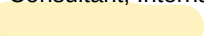
- o The challenges of PE profit attribution
- o Potential alternative approaches

Block 4: Managing PE risk

- o How to manage PE risk in practice?

Instructors

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