

**Technical Services**

*technical services*











**3 main approaches:**

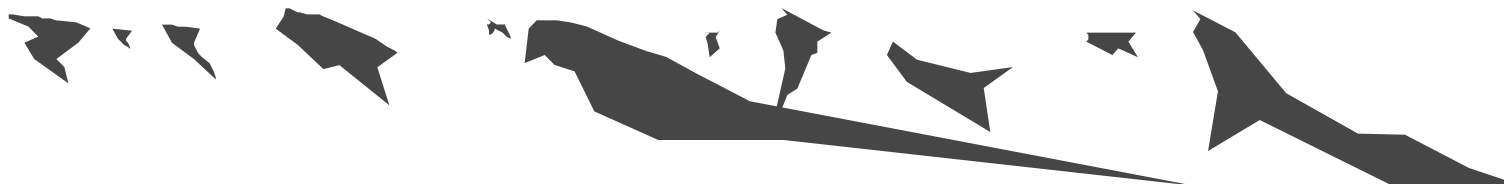


# Services – UN Model – Art. 5(3)(b)

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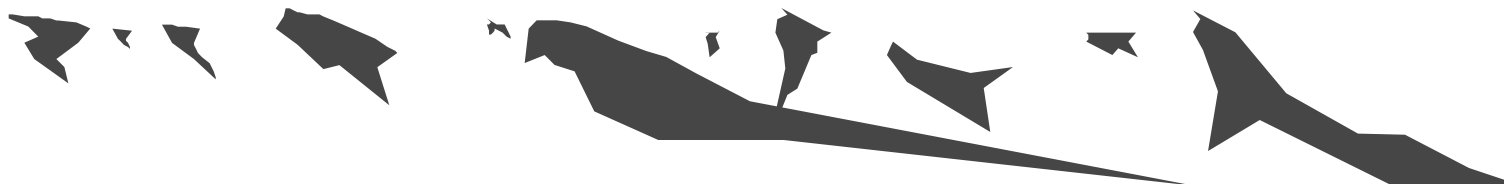
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# OECD-Alternative Services PE



# Services - OECD- Alternative Services PE

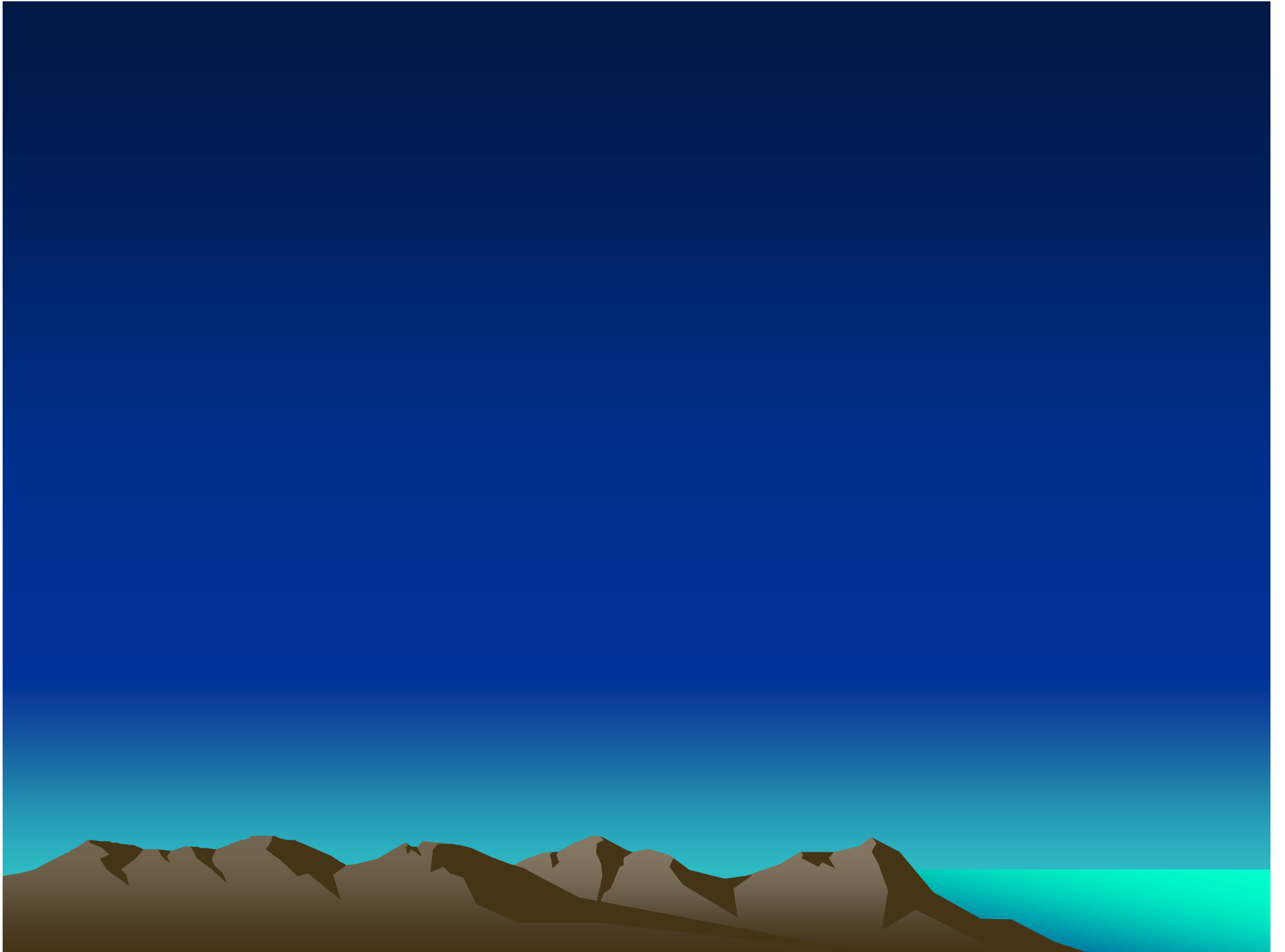






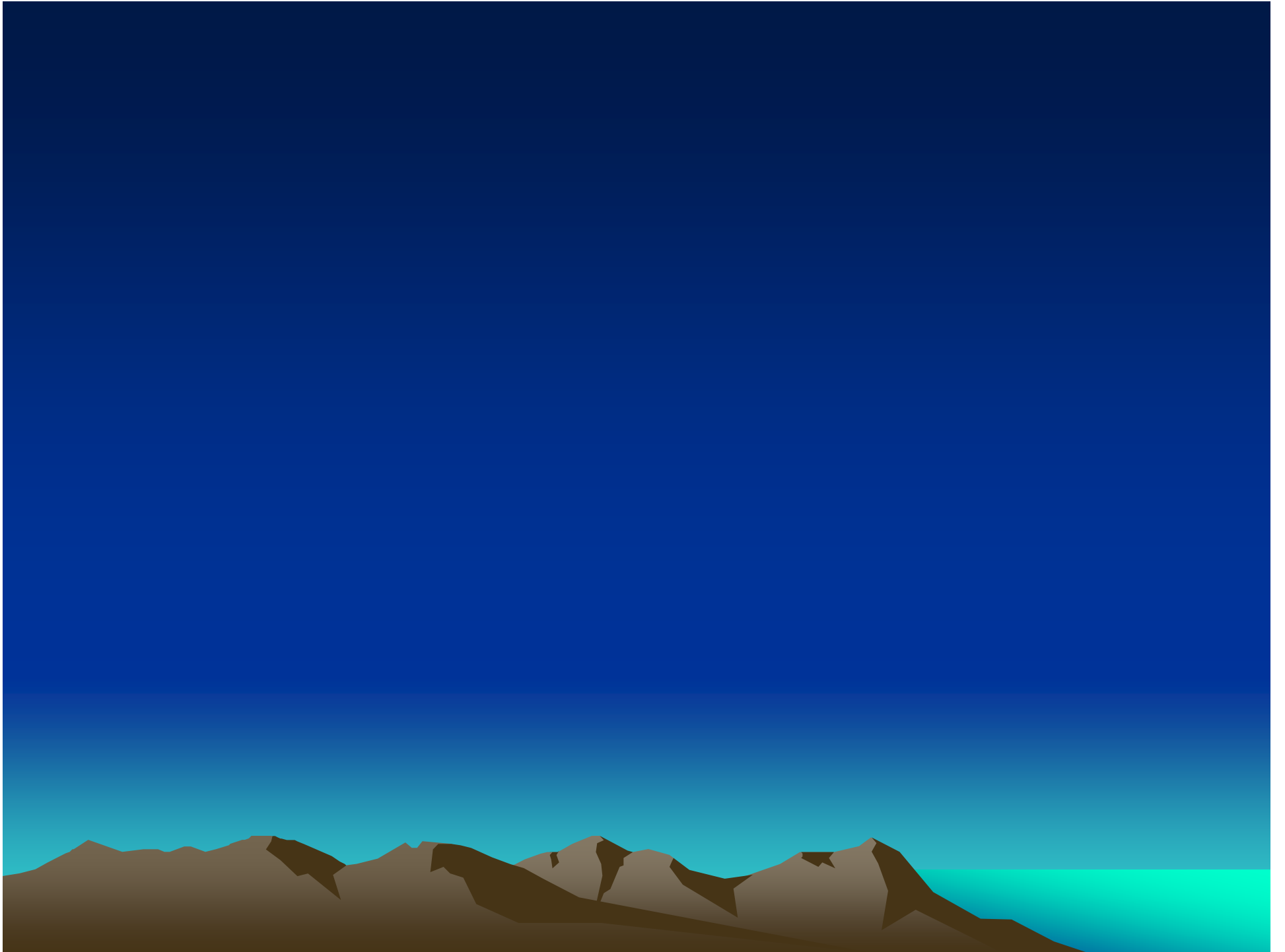
1. Income derived by an individual who is a resident of a Contracting State in respect of the performance of personal services of an independent character shall be taxable only in that State.

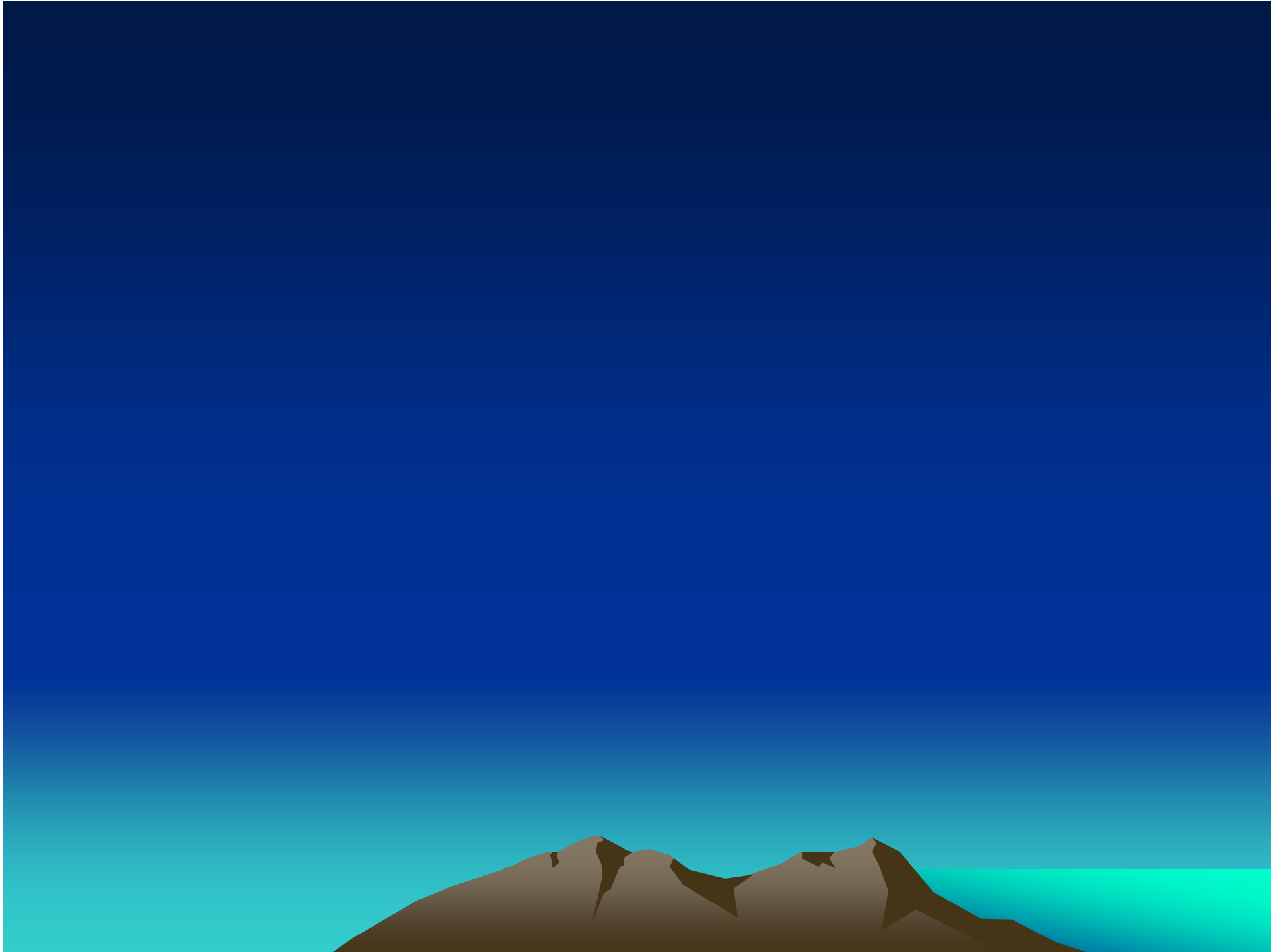












THANK YOU  
MUCHAS GRACIAS

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