

5. **The “business connection test”**
 - a. Business performed “through” a fixed place of business
 - b. The “force of attraction principle”
6. **The “business activity test”/exceptions to the notion of PE**
 - a. Coordination centres as places of management
 - b. Preparatory or auxiliary activities
 - c. Research, development and collecting information activities
 - d. Storage activities
7. **Application to phases of extractive industries project life cycles**

VII. The Construction Work Clause

1. **Scope of what is considered to constitute a “construction”**
2. **The construction clause and its relationship to the basic rules**
 - a. Identification of the general contractor and subcontractor
 - b. Identification of construction projects
3. **Planning and supervision of construction work**
4. **Application to phases of extractive industries project life cycles**

VIII. Specific approaches for onshore and offshore exploration and exploitation

1. **Offshore**
 - a. 30 day deemed PE rule
 - b. US provision on drilling rigs
2. **Onshore**
 - a. Australian provision on substantial equipment
3. **“Source-state taxation” clause of other resource-rich states with a coast line**
4. **Case law and examples**

IX. The Agency PE

1. **The concept of agency: civil vs common law**
2. **Dependent vs independent agent**

X. Aggregation of PEs

3. **The “geographical and commercial coherence” test**
 - a. Geographical coherence
 - b. Commercial coherence
 - c. Ring fencing
 - d. Case law and Examples

XI. The Attribution of Profits to a PE

1.

