

3 February 2012

Ms Grace Perez-Navarro
Deputy Director
OECD Centre for Tax Policy and Administration
2, rue Andre Pascal
75775 Paris Cedex 16, FRANCE

Dear Ms Perez-Navarro,

Definition of “permanent establishment” in the OECD Model Tax Convention

I refer to the OECD Discussion Draft on the definition of permanent establishment in the OECD Model Tax Convention published on 12 October 2011.

The CBI would like to endorse the comments already submitted to you on 13 January 2012 by the Chartered Institute of Taxation.

Yours sincerely

Sebastian Hordern



Sebastian Hordern Senior Policy Adviser Tax and Fiscal Policy Group
DL: +44 (0)20 7395 8061 **DF:** +44 (0)20 7836 5856 **E:** sebastian.hordern@cbi.org.uk