

F.No.500/507/2004-FTD-I(pt)  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
(Foreign Tax & Tax Research-I Division)  
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R.No.907, Hudco Vihsala Bldg.,  
14, Bhikaji Cama Place, New Delhi.  
Dated the 8<sup>th</sup> November, 2011

To,

All officers of IRS (IT)

Sir,

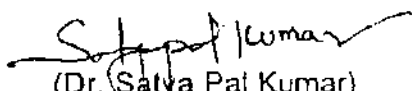
Subject: Public comments on proposed changes to the Commentary on Article 5  
(Permanent Establishment) of the OECD Model Tax Convention – reg. -

2. I am directed to inform you that the OECD Committee on Fiscal Affairs has invited public comments on proposed changes to the Commentary on Article 5 (Permanent Establishment) of the OECD Model Tax Convention. The document can be accessed at <http://www.oecd.org/dataoecd/23/7/48836726.pdf>.

3. This public discussion draft includes proposals for additions and changes to the Commentary on Article 5 of the OECD Model Tax Convention resulting from the work of a subgroup which have recently been presented to the Working Party 1 of OECD for discussion. Given the practical importance of these proposals, the Committee has decided to invite public comments on the proposed changes before they are thoroughly discussed by the Working Party at its meeting at the end of February 2012.

4. India proposes to send its comments on these proposals. However, in order to finalise our view, we invite comments from all officers of the Department. The comments may kindly be sent to Kamlesh Varshney, Director (FT&TR-I) by 2nd December 2011 at his email address [kamlesh.varshney@nic.in](mailto:kamlesh.varshney@nic.in)

Yours faithfully,

  
(Dr. Satya Pal Kumar)  
OSD (FT&TR-I)  
Tel. 26199027