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TAX FLASH NEWS

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International circuit for Formula One championship constitutes a fixed place PE under the India-U.K. tax treaty

Background

Recently, the Supreme Court of India in the case of Formula One World Championship Ltd[1] (the taxpayer) held that the international circuit constitutes fixed place of business under the India-U.K. tax treaty (tax treaty) since the international circuit was under the control and at the disposal of the taxpayer. Motor car race was physically conducted in India and from this race income was generated in India. Therefore, the taxpayer had made their earning in India through the said circuit over which they had complete control during the period of race. Based on the service agreements, it has been observed that the entire event is taken over and controlled by the taxpayer and its affiliates.

The Supreme Court held that the payment received by the taxpayer was business income earned through Permanent Establishment (PE) and hence it is chargeable to tax in India. Therefore, tax needs to be deducted under Section 195 of the Income-tax Act, 1961 (the Act). The Supreme Court also observed that only the portion of income which is attributable to the PE would be treated as business income and tax needs to be deducted only on such portion of income.

Facts of the case

- Federation Internationale de l' Automobile (FIA), a non-profit association, is a regulatory body for motorsports. It is the principal body for establishing the rules and regulations for all major international motorsport events. It regulates the FIA Formula One World Championship (Championship) which has been the premier form of motor racing since its inception in 1950.

- The taxpayer is a resident of the U.K. and it is the Commercial Rights Holder (CRH) in respect of the championship with effect from 1 January 2011. The taxpayer has entered into an agreement with the FIA and Formula One Asset Management Limited (FOAM). Under these agreements, FOAM licensed all commercial rights in the Championship to the taxpayer for a 100-year term effective 1 January 2011.

- For this purpose, all these teams, known as 'Constructors', enter into a contract with the taxpayer and the FIA. In these agreements, they undertake to participate to the best of their ability, in every F-1 event included in the official annual F-1 racing calendar. The taxpayer has acquired all commercial rights in respect of the Championship wherever such tournaments take place.

- Jaypee Sports International Limited (Jaypee) was interested to acquire the right for hosting, staging and promoting the F-1 Grand Prix of India event. In order to do so, it entered into an agreement i.e. 'Race Promotion Contract' (RPC) with the taxpayer.

[1] Formula One World Championship Ltd v. CIT (Civil Appeal No. 3849 of 2017) – Taxsutra.com

- In terms of the agreement, the taxpayer granted Jaypee the right to host, stage and promote F-1 Grand Prix of India event for a consideration of USD40 million. Another agreement known as 'Artwork License Agreement' (ALA) was entered into between the taxpayer and Jaypee on the same day whereby the taxpayer permitted Jaypee to use certain marks and intellectual property belonging to the taxpayer for a consideration of USD1 million.

- After entering into the aforesaid arrangement for hosting F-1 Grand Prix in India, both the taxpayer and Jaypee approached Authority for Advance Rulings (AAR) and the AAR held that the consideration received by the taxpayer is to be treated as royalty under the tax treaty and taxable under the Act. It was held that the taxpayer did not have PE in India. Since the amount received by the taxpayer was income in the nature of royalty, it was liable to deduct tax on the same.

- Against the AAR ruling, the taxpayer and tax department filed a writ petition before the Delhi High Court under Article 226 of the Constitution.

- The Delhi High Court reversed the decision of AAR and held that the amount paid under RPC by Jaypee to the taxpayer would not be treated as royalty under the tax treaty. It was also held that the taxpayer had a PE in India and therefore taxable in India. Jaypee is bound to deduct tax from the amount payable to the taxpayer under Section 195 of the Act.

- Against the Delhi High Court's decision the taxpayer and tax department preferred an appeal before the Supreme Court.

Supreme Court's decision

Business Connection

- Section 9(1)(i) of the Act includes all those income, whether directly or indirectly, which are accruing or arising through or from any business connection in India. Thus, it is clear that an income which is earned directly or indirectly, deemed to accrue or earned in India. Further, such an income should have some business connection in India.

- On reference to Explanation 2 to Section 9(1)(i) of the Act, it indicates that the exception provided therein clarifies and declares that even when business activity is carried 'through' a person who is acting on behalf of the non-resident (which means agent of the non-resident), it will be treated that the non-resident is having business connection in India. The meaning of the expression 'through' is again clarified in Explanation 4 to Section 9(1)(i) of the Act.

- If a non-resident has a PE in India, then business connection in India stands established. Section 92F of the Act contains definitions of certain terms, though those definitions have relevance for the purposes of computation of arm's length price, etc. Clause (3) thereof defines 'enterprise' and such an enterprise includes a PE of a person.

International jurisprudence

- Philip Baker in his commentary has given various illustrative cases decided by courts[2] of different jurisdictions. The aforesaid illustrations confirm that the fixed place of business need not be owned or leased by the foreign enterprise, provided it is at the disposal of the enterprise in the sense of having some right to use the premises for the purposes of its business and not solely for the purpose of the project undertaken on behalf of the owner of the premises.

- While interpreting the OECD Commentary on Article 5 pertaining to PE, Klaus Vogel has stated that insofar as the term 'business' is concerned, it is broad, vague and of little relevance for the PE definition. According to him, the crucial element is the term 'place'. Importance of the term 'place' is explained by him in his commentary.

- Taking a cue from the word 'through' in Article 5, Klaus Vogel has also emphasised that the place of business qualifies only if the place is '*at the disposal*' of the enterprise. According to him, the enterprise will not be able to use the place of business as an instrument for carrying on its business unless it controls the place of business to a considerable extent. He hastens to add that there are no absolute standards for the modalities and intensity of control. Rather, the standards depend on the type of

[2] (1999) 99 DTC 147, Bundersfinanzhof, February 3, 1993, IR 80-81/91, IStR 1993, p. 226, (1993) BStBl., II, 462., Decision of the Lower Tax Court of Baden-Wurttemberg, 11 May 1992, decision No. 3K 309/91, RIW 1993, 81, IStR 1992, p. 104, Decision of 10 November 1998, (199) Revue de Droit Fiscal, No. 25, comm.. 503, reported with translation in (1998) 1 ITLR 857, etc.

business activity carried on. According to him, 'disposal' is the power (or a certain fraction thereof) to use the place of business directly.

- OECD commentary on Model Tax Convention provides that a general definition of the term 'PE' brings out its essential characteristics, i.e. a distinct 'situs', a 'fixed place of business'. The definition also contains certain conditions.

- The term 'place of business' is explained as covering any premises, facilities or installations used for carrying on the business of the enterprise whether or not they are used exclusively for that purpose. It is clarified that a place of business may also exist where no premises are available or required for carrying on the business of the enterprise and it simply has a certain amount of space at its disposal.

- Further, it is immaterial whether the premises, facilities or installations are owned or rented by or are otherwise at the disposal of the enterprise. A certain amount of space at the disposal of the enterprise, which is used for business activities is sufficient to constitute a place of business. Thus, where an enterprise illegally occupies a certain location where it carries on its business that would also constitute a PE.

- The words '*through which*' must be given a wide meaning so as to apply to any situation where business activities are carried on at a particular location which is at the disposal of the enterprise for that purpose. For this reason, an enterprise engaged in paving a road will be considered to be carrying on its business '*through*' the location where this activity takes place.

Permanent Establishment

- On reference to the combined reading of Article 5(1), 5(2), 5(3) of the tax treaty, it indicates that only certain forms of establishment are excluded as mentioned in Article 5(3) of the tax treaty, which would not be PEs. Otherwise, Article 5(2) uses the word *'include*' which means the list is not exhaustive and it may include the places which are not specified therein are to be treated as PEs.

- In order to bring any other establishment, which is not specifically mentioned, the requirements laid down in Article 5(1) of the tax treaty are to be satisfied. Twin conditions which need to be satisfied are: (i) existence of a fixed place of business; and (b) through that place business of an enterprise is wholly or partly carried out.

- It cannot be denied that Buddh International Circuit is a fixed place. From this circuit different races, including the Grand Prix, are conducted, which is undoubtedly an economic/business activity.

- In order to decide the manner in which commercial rights, held by the taxpayer and its affiliates, the entire arrangement between the taxpayer and its associates on the one hand and Jaypee on the other hand, is to be kept in mind. Various agreements cannot be looked into by isolating them from each other. Such an approach is essentially required to find out as to who is having real and dominant control over the event.

- There is an inalienable relevance of witnessing the wholesome arrangement in order to have complete picture of the relationship between the taxpayer and Jaypee.

- Service agreement is signed between the taxpayer and FOAM whereby FAOM engaged to the taxpayer to provide various services licensing and supervision of other parties at the event, travel and transport and data support services. The aforesaid arrangement clearly demonstrates that the entire event is taken over and controlled by the taxpayer and its affiliates.

- There cannot be any race without participating/competing teams, a circuit and a paddock. All these are controlled by the taxpayer and its affiliates. The event has taken place by conducting the race physically in India. Entire income is generated from the conduct of this event in India. Thus, commercial rights are with the taxpayer, which are exploited with actual conduct of race in India.

- Even the physical control of the circuit was with the taxpayer and its affiliates from the inception, i.e. inclusion of event in a circuit till the conclusion of the event. Omnipresence of the taxpayer and its stamp over the event is loud, clear and firm.

- The tax department is correct in his submission that the race was physically conducted in India and from this race income was generated in India. Therefore, a common sense and plain thinking of the entire situation would lead to the conclusion that the taxpayer had made their earning in India through the said track over which they had complete control during the period of race.

- The High Court has rightly concluded that having regard to the duration of the event, which was for limited days, and for the entire duration the taxpayer had full access through its personnel, number of days for which the access was there would not make any difference.

- A stand at a trade fair, occupied regularly for three weeks a year, through which an enterprise obtained contracts for a significant part of its annual sales, was held to constitute a PE[3]. Similarly, a temporary restaurant operated in a mirror tent at a Dutch flower show for a period of seven months was held to constitute a PE[4].

- The Supreme Court accepted various decisions[5] referred by the Delhi High Court and agreed with the conclusions of the High Court on this issue.

- The taxpayer is the CRH and these rights can be exploited with the conduct of F-1 Championship, which is organised in various countries. It was decided to have this championship in India as well. In order to undertake conducting of such races, the first requirement is to have a track for this purpose. Then, teams are needed who would participate in the competition.

- It is the taxpayer and its affiliates who have been responsible for all the aforesaid activities. The Concorde Agreement is signed between FIA, FOA and the taxpayer whereby not only the taxpayer became CRH for 100 years. This agreement further enabled participation of the teams who agreed for such participation in the FIA Championship each year for every event and undertook to participate in each event with two cars.

- FIA undertook to ensure that events were held and taxpayer, as CRH, undertook to enter into contracts with event promoters and host such events. All possible commercial rights, including advertisement, media rights, etc. and even right to sell paddock seats, were assumed by the taxpayer and its associates. Thus, as a part of its business, the taxpayer (as well as its affiliates) undertook the aforesaid commercial activities in India.

- In view of the above, it is difficult to accept the contentions of the taxpayers that it is Jaypee who was responsible for conducting races and had complete control over the event. Mere construction of the track by Jaypee at its expense will be of no consequence. Its ownership or organising other events by Jaypee is also immaterial. Our examination is limited to the conduct of the F-1 Championship and control over the track during that period.

- It is also difficult to accept their submission that the taxpayer had no role in the conduct of the Championship and its role came to an end with granting permission to host the event as a round of the championship. The taxpayer's argument has also been rejected that the Buddh International Circuit was not under the control and at the disposal of the taxpayer.

- No doubt, the taxpayer, as CRH of these events, is in the business of exploiting these rights, including intellectual property rights. However, these became possible, in the instant case, only with the actual conduct of these races and active participation of the taxpayer in the said races, with access and control over the circuit.

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[3] Joseph Fowler v. M.N.R. (1990) 90 D.T.C. 1834, (1990) 2 C.T.C. 2351 (Tax Court of Canada)

[4] Antwerp Court of Appeal, decision of February 6, 2001, noted in 2001 WTD 106-11

[5] (Stavanger Court, Case No. 99-00421, dated 19-12-1999 referred to in Principles of International Taxation by Anghard Miller and Lyn Oates, 2012), 1990 (2) CTC 2351

- The test laid down by the Andhra Pradesh High Court in Visakhapatnam Port Trust[6] case fully stands satisfied. Not only the Buddh International Circuit is a fixed place where the commercial/economic activity of conducting F-1 Championship was carried out, one could clearly discern that it was a virtual projection of the foreign enterprise, namely Formula-1 (i.e. FOWC) on the soil of this country.

- As per Philip Baker[7], a PE must have three characteristics: *stability, productivity* and *dependence*. All characteristics exist in the present case. Fixed place of business in the form of physical location, i.e. Buddh International Circuit, was at the disposal of the taxpayer through which it conducted business. Aesthetics of law and taxation jurisprudence leave no doubt that taxable event has taken place in India and non-resident taxpayer is liable to pay tax in India on the income earned.

Deduction of tax at source

- The High Court while relying on the decision of the Supreme Court in the case of GE Technology Centre Private Limited[8] held that since payments made by Jaypee to the taxpayer under the RPC were business income of the taxpayer through PE at the Buddh International Circuit, it is chargeable to tax. Jaypee was bound to make appropriate deductions from the amounts paid under Section 195 of the Act.

- The Supreme Court accepted taxpayer's contention that only that portion of the income of the taxpayer, which is attributable to the said PE, would be treated as business income of the taxpayer and only that part of income deduction was required to be made under Section 195 of the Act.

- In the case of GE Technology Centre Private Limited, the Supreme Court has observed that though there is an obligation to deduct tax, the obligation is limited to the appropriate portion of income which is chargeable to tax in India and in respect of other payments where no tax is payable, recourse is to be made under Section 195(2) of the Act.

- It would be for the AO to adjudicate upon the aforesaid aspects while passing the assessment order, namely, how much business income of the taxpayer is attributable to PE in India, which is chargeable to tax.

- The Supreme Court observed that Jaypee can also press its argument that penalty etc. be not charged as the move on the part of Jaypee in not deducting tax at source was *bona fide*. The Supreme Court makes it clear that it has not expressed any opinion either way.

Our analysis

The OECD as well as UN Model conventions [Article 5(1)] define 'fixed place PE' as a fixed place of business through which the business of an enterprise is wholly or partly carried on. Accordingly, for a foreign enterprise to be regarded as having fixed place PE in a source state, the following conditions must be satisfied:

- There must be a place of business
- Such place of business is at the disposal of the enterprise
- Such place must be a fixed
- The enterprise wholly or partly carry on its business through such fixed place of business.

Place of business at disposal

With regard to 'place of business', OECD commentary states that the term 'place of business' covers any premises, facilities or installations used for carrying on the business of the enterprise whether or not they are used exclusively for that purpose. It is clarified that a place of business may also exist where no premises are available or required for carrying on the business of the enterprise and it simply has a certain amount of space at its disposal.

The Central Court of Italy[9] has observed that the size of the physical structure is not relevant for determining a PE. Further, the Federal Court of Munich[10] has held that it is not necessary that the

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[6] CIT v. Visakhapatnam Port Trust [1983] 15 Taxman 72 (AP)
[7] A Manual on the OECD Model Tax Convention on Income and on Capital
[8] GE Technology Centre Private Limited v. CIT [2010] 193 Taxman 234 (SC)
[9] IBFD Case No. 4992 (Central Tax Court of Italy)
[10] IBFD Case No. II R 12/92 (Federal Tax Court, Munich)

place of business has to be situated at or above ground level. The nature of the place of business is very much that of a physical location, i.e. one must be able to point to a physical location through which the business of the foreign enterprise is carried on[11].

Some of the courts[12] have held that a stall or pitch in the market constitute place of business. Similarly, courts[13] have also held that a sales booth (erected using collapsible/mobile equipment) at an exhibition constitute place of business. The Court of First Instance of Rhineland-Palatinate[14] has held that a hotel room also constitutes a place of business.

Taking cue from the word 'through' in Article 5, Klaus Vogel emphasised that the place of business qualifies only if the place is '*at the disposal*' of the enterprise. According to him, the enterprise will not be able to use the place of business as an instrument for carrying on its business unless it controls the place of business to a considerable extent. However, there are no absolute standards for the modalities and intensity of control. Rather, the standards depend on the type of business activity. According to him, 'disposal' is the power (or a certain fraction thereof) to use the place of business directly.

However, a PE does not exist merely because an enterprise is present at a particular case, if that place is not at the disposal of the enterprise or, if that the presence and control is very limited or occasional or transitory[15].

The Delhi Special Bench Tribunal in the case of Motorola Inc & Others[16] has observed that occasional use by a foreign enterprise of business premises of a group company in source state does not create a PE.

Place must be fixed

The term 'fixed' denotes that there should be some degree of permanency attached to the place of business. The Delhi High Court in the case of National Petroleum Construction[17] held that the word 'permanent' in the term 'permanent establishment' indicates that there should be *some degree of permanency attached to the fixed place of business* before the same can be construed as a PE of an enterprise. The word permanent does not imply for all times to come but merely indicates a place, which is not temporary, interim, short-lived or transitory.

However, the term 'fixed' may need to be construed with reference to location and permanence. If the very nature of a business requires it to be carried on only for a short period of time, then a place of business in source state where such business is carried on, may constitute a PE[18].

In the case of Fugro Engineers BV[19] the Delhi Tribunal has observed that no length of time is prescribed in respect of Article 5(1) of India-Netherlands tax treaty. Therefore, if the place of business is available to the taxpayer for the period in which its independent work can be completed, it shall constitute a PE.

Test of permanency

The Mumbai Tribunal in the case of Renoir Consulting Ltd[20] observed that the word 'permanent' means there must be a certain degree of permanence and a fixed place would include a movable place of business.

Some of the courts[21] have observed that the expression 'fixed' indicates a considerable or reasonable period in existence of the place of business in the source state and hence, in order to constitute a PE, the presence of the foreign enterprise in the source state must be more than

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[11] ATO TD 2005/2 (para 7); Case No. F 85 (1955) 6 T.B.R.D. 483 (Taxation Board of Review of Australia); IBFD Case No 15B/1984 (Supreme Court of Norway), Motorola Inc & Others v. DCIT [2005] 95 ITD 269 (Del)(SB)

[12] Rolls Royce Plc v. DDIT [2008] 113 TTJ 446 (Del) [affirmed in Rolls Royce Plc v. DIT [2011] 339 ITR 147 (Del), Galileo international Inc v. DCIT [2007-TII-40-ITAT-Del-Intl], Golf in Dubai LLC, In re [2008] 306 ITR 374 (AAR)

[13] Fowler v. Her Majesty the Queen (1990) 2 C.T.C. 2351 (Tax Court of Canada

[14] IBFD Case No. 4 K 2608/95 (Court of First Instance of Rhineland-Palatinate)

[15] UN Commentary (2011) para 3, OECD Commentary [2010] para 4.2, 4.4, Motorola Inc & Others v. DCIT [2005] 95 ITD 269 (Del)(SB), The Minister of Finance [2012] 18 taxmann.com 206 (Court of Appeal for Ontario), Delmas France SA v. ADIT [2013-TII-18-ITAT-MUM-INTL]

[16] Motorola Inc & Others v. DCIT [2005] 95 ITD 269 (Del)(SB)

[17] National Petroleum Construction v. DIT [2016] 66 taxmann.com 16 (Del)

[18] ATO ID 2006/9; ATO ID 2006/10

[19] Fugro Engineers BV v. ACIT [2008] 26 SOT 78 (Del)

[20] Renoir Consulting Ltd. v. DDIT [TS-211-ITAT-2014(Mum)]

[21] Golf in Dubai LLC, In re [2008] 306 ITR 374 (AAR), P No. 24 of 1996, In re [1999] 237 ITR 798 (AAR), PGS Geophysical AS v. Government of Norway (2004) IBFD Case No. 2004-01003-A, (sak nr. 2003/1311) (Supreme Court of Norway), IBFD Case No. II R 12/92 (Federal Tax Court, Munich), Sunbeam Corporation (Canada) Ltd. v. Minister of National Revenue (1963) S.C.R. 45 (Supreme Court of Canada), Golf in Dubai LLC, In re [2008] 306 ITR 374 (AAR), Cal Dive Marine

merely temporary or transitory or tentative or for a short while. Various international courts[22] have observed that in the context, the expression 'permanent' is a relative term used in contradistinction to something intermittent, transient, temporary, casual, occasional or isolated.

Duration test

Article 5(1) does not make reference to any minimum period for which a PE should be in existence in the source state[23]. Generally speaking, OECD member countries do not consider a PE to exist under Article 5(1) where a place of business is maintained in source state for less than six months[24]. However, a PE exists where a place of business exists for six months or more[25]. The AAR in the case of P No 24 of 1996[26] had held that a PE was ruled out when the foreign enterprise rectified or supplemented installations of pipelines in India for 27 days for one project and 68 days for another project.

Similarly, the Mumbai Tribunal in the case of Monitor India Pvt. Ltd[27] held that a consultancy service in India for less than 30 days does not constitute PE in India.

Summing up

This is an important decision from the perspective of determination of PE in India especially when the foreign enterprise operates in India for a short duration. The Supreme Court relied on various international commentaries and judicial precedents to hold that Formula One international circuit results into PE of the taxpayer in India under the India-UK tax treaty even though duration of the event was only for three days. There are international jurisprudence where it has been observed that the foreign enterprise's presence for a short duration in the source state may not result into PE in that state.

Determination of PE is a fact-specific exercise, and should be carefully analysed based on facts and circumstances of each case and above referred principles. However, it would be interesting to see how the tax department will apply this decision in the cases where the foreign enterprises are present in India for short durations.

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[22] Transvaal Associated Hide and Skin Merchants v. Collector of Income-tax (1967) 29 SATC 97 (Court of Appeal Botswana), Shahmoon v. Her Majesty the Queen (1976) C.T.C. 2364 (Tax Review Board of Canada), IBFD Case No. IR 274/82 (Federal Tax Court of Germany), Fiebert v. Her Majesty the Queen (1986) 1 C.T.C. 2034 (Tax Court of Canada), P. No. 24 of 1996 In re (1999) 237 ITR 798 (AAR)

[23] IBFD Case No. 96/14/0084 (Supreme Administrative Court of Australia), IBFD Case No. 10 K 6755/00 (Tax Court, Colon), P. No. 24 of 1996, In re (1999) 237 ITR 798 (AAR), eFunds Corporation v. ADIT (2010) 42 SOT 165 (Del)

[24] P. No. 13 of 1995, In re (1997) 228 ITR 487 (AAR), UN Commentary (2011) para 3, OECD Commentary (2010) para 6

[25] UN commentary (2011) para 7; PGS Geographical AS v. Government of Norway (2004) IBFD Case No. 2004-01003-A, (sak nr. 2003/1311) (Supreme Court of Norway)

[26] P No 24 of 1996, In re [1999] 237 ITR 798 (AAR)

[27] ACIT v. Monitor India Pvt Ltd [2010-TII-138-ITAT-MUM-INTL]

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