

Permanent Establishment (PE) Risk Assessor

Finance & Accounting

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This guide explains what the tool produces, how to use the output, and what to watch for. The actual output (draft/report) is generated on the tool page.

Background

Assesses cross-border Permanent Establishment risk under Indian law and DTAA principles (fixed-place, agency, service, SEP/equalisation-levy), with tax consequences and mitigation. Use it when a foreign entity has an India footprint. For multi-state domestic nexus, use the Multi-State Income Tax Nexus tool.

Purpose of this tool & output

Assess cross-border PE exposure that could trigger Indian taxation

How the output is used

Use it to assess cross-border permanent-establishment (PE) exposure that could trigger Indian taxation of a foreign entity.

Who should vet it

An international-tax advisor, to confirm the PE assessment before you rely on it for structuring or a filing position.

Important cautions

PE is highly fact- and treaty-specific; obtain professional cross-border tax advice.

Companion documents

- Multi-State Income Tax Nexus
- Advance Tax Calculator
- TDS Applicability & Rate Finder
- Transfer-Pricing Documentation Guide
- Income-Tax Notice Response Drafter
- MAT / AMT Calculator

This is AI-assisted guidance. Verify with a qualified professional before any binding decision. Fees, authorities and processes vary by state and change over time — confirm with your state authority.