


PI Name:

RASCAL #:

Date of Form:

Proposal Due Date:

Questions	Res.	Comments
<p>If Columbia faculty or personnel perform work in the country, at what point must that individual file for personal income tax in the location?</p> <ul style="list-style-type: none"> • E.g., if an employee works in the country 180 days out of a calendar year, and is paid entirely in New York, must that individual pay taxes locally? • Based on number of days in a calendar year? A rolling year or other period? • Applicable tax treaties? 		
<p>Trigger for permanent establishment (requiring tax filing by Columbia)</p> <ul style="list-style-type: none"> • If Columbia faculty or personnel perform work in the country, at what point is Columbia required to file corporate income tax in the location? • Based on number of days in a calendar year? A rolling year or other period? • Applicable tax treaties? • Ways to mitigate exposure: Secondment is routine? 		
<p>Taxes that apply to acquiring services and goods</p>	<p>OGC/ Tax</p>	
<p>Value Added Taxes (VAT) rate?</p>		
<p>Import duties?</p>		
<p>Practical to get exemptions from VAT?</p>		
<p>Practical to get exemptions from import duties?</p>		
<p>Ability to get tax exempt status to benefit donors to the local entity, for use in country</p>	<p>OGC/ Tax</p>	
<p>Timing</p>		
<p>Steps</p>		
<p>Costs</p>		
<p>What type of expert handles the application? Lawyer, accountant?</p>		