

**1. Is there a MLI between Iberia and Montanonia? If yes, please, indicate the conditions and if there is any reserve.**

Both countries signed the MLI but none of them included the DTC as a Covered Tax Agreement.

**2. How does the fiscal calendar work for Montanonia and Iberia? What is the taxable period of the income tax for each country? In the present case, should we consider the pandemic context or any tax differentiation hence some jurisdictions around the globe had implemented specific taxable periods and residency conditions during this period?**

The taxable period regarding the income tax in both countries starts on January 1<sup>st</sup> and ends on December 31<sup>st</sup>. Stick to the facts of the case.

**3. Does Iberia differentiate the types of income for taxation purposes not only regarding the rate but also regarding deductions?**

Iberia does not make such difference in its domestic Law.

**4. Iberia's National Tax Code mentions the expression "unless they prove that they have severed all substantial ties with Iberia". How does Iberia's domestic legislation define "substantial ties"? Are there any elementary requirements to fulfill this context?**

"Substantial ties" has no definition under Iberia's domestic legislation. The case-law has been erratic so far, referring sometimes to links of a family nature, in other cases to purely prolonged stays in Iberian territory and, in other circumstances, to the existence of relevant investments, business or real estate assets in Iberia. In any case, in 2019, the Iberian Supreme Court decided to raise a preliminary question to the Iberia Constitutional Court regarding this rule. The Supreme Court alleges that the rule might violate the principle of legal certainty, the principle of ability to pay as it is clearly disproportionate and also DTCs ratified by Iberia following article 4(1) of both the OECD and the UN Model Tax Convention. The case is still pending before the Constitutional Court of Iberia.

**5. Article 34 of the Iberian National Tax Code mentions a series of activities that, if exercised regularly, are liable to income taxation. Which frequency is considered as regular by Iberia's domestic legislation? Is there a specific number of days or any specific frequency for this purpose?**

Article 34 of the Code does not require such regular exercise.

**6. Article 34, b, of Iberia National Tax Code mentions the income from economic activities when they are "carried out in Iberian territory". What does Iberia's domestic legislation consider the execution of the activity? Recording, online transmission, the dissemination of commercials recorded in Iberia or the dissemination of the image of a resident artist?**

Iberia's domestic legislation does not consider the specific cases listed on the question. Nevertheless, Iberia's High Court has established that "*carrying out*" means performing an activity within the national territory.

**7. In which country Ivan was born? Does he have dual nationality? Do any of the jurisdictions mentioned make any different treatment for nationals and residents for tax purposes? Where is the tax residence of Tirina and eListus' relatives?**

Please read the case carefully. Other than special provisions set forth in the case, the jurisdictions mentioned therein do not provide for different tax regimes depending on the nationality of the taxpayers. This is part of the exercise.

**8. Does Iberia and Montanonia assume that the activities from YouTubers and similar streamers are provided by the same way of other entertainers or sportspersons (e-sports), and then, for the purpose of taxation of their profit, they use the tax base under Article 17 of the OECD Model Treaty?**

This is part of the exercise.

**9. Does Macrononia consider Montanonia as a tax haven? If so, the jurisdiction has some implemented treatment on transference of responsibility of tax payment to prevent tax evasion? Is there any withholding tax predicted for those circumstances? Is there retention reciprocity between Iberia and Montanonia? What are the rates levied on each of the two countries?**

Up until 2016, Macrononia considered Montanonia as a tax haven, but not anymore.

**10. Have all the videos produced by Tirina during the summer months of 2021 been posted right after the recording? Were any videos posted from a different location than where they were recorded?**

All the videos were posted right after recording and from the place they were recorded.

**11. About the Montanonia individuals tax regime, which are all the requirements for the capital incomes and capital gains to be applicable to the "investment income" tax regime? Does the tax regime of the "investment**

**income” have a specific fiscal calendar? Therewith, in the progressive tax rate which is the ranging between 24,000 and 40,000 iberian dollars?**

The investment income tax regime applies to all income derived from (i) dividends; (ii) interests; (iii) selling or lending immovable property; (iv) income obtained as consideration for the use of or the right to use any domain name, copyright of literary, artistic or scientific work, any patent, trade mark, design or model, secret formula or process or for information concerning industrial, commercial or scientific experience.

**12. What is the legal characterization for the relationship between EIListus and his girlfriend? Are they in a civil union or effectively married? Does Montanonia, Iberia and Macrononia have any specific treatment for the taxation of couples?**

Stick to the facts of the case. Ivan is not married to his girlfriend.

**13. Shall we understand that the countries mentioned in the case are parts of an Economic Union or any kind of multilateral economic integration that should have some impact for the case?**

Although the countries mentioned in the case share the same currency, they are not part of any economic union. The Rengen area is not an economic union.

**14. Article 15 of Iberia’s National Tax Code mentions “sporadic absences”. What does Iberia’s domestic legislation consider a “sporadic absence”? Does Montanonia adopt the same understanding? Is there any material evidence that eIListus left the jurisdiction? Any flights or passport stamps?**

The Iberian Supreme Court has ruled that once the tax authorities have succeeded in proving a significant physical presence of the taxpayer in Iberia, all sporadic absences even if they exceed 183 days in the calendar year may be computed for the purpose of determining his residence. In Montanonia there is no case law on this concept. Both Iberia and Montanonia belong to the so-called Rengen area, so there are no land border controls between the two countries. That is why there is no entry or exit stamp in his passport regarding both jurisdictions. Montanonia has no airport and EIListus always travels from Iberia or Macrononia airports.

**15. Is the currency in which Ivan received the additional profits - for online advertising on YouTube through Google AdSense and for purchases made by visitors to his YouTube channel - really the euro? If so, what is the exchange rate between the euro and the Iberian dollar? Also, is there any difference between the Iberian dollar and the currency denominated only "dollar" that Noentiendo had to pay to EIListus in Marfea?**

Iberian dollar, dollar and euro are three different ways to refer to the same currency: the Iberian dollar.

**16. Does YouTube pay royalties to EListus regarding its online activity? How much does it represent financially? Do YouTube and Google AdSense have a branch or a permanent establishment either in Iberia or Montanonia?**

The qualification of income paid to EListusv is part of the exercise . YouTube and Google Ads do not have a branch or PE in any of the mentioned countries.

**17. For the purposes of taxation of non residents, how does Iberia treat the capital gains generated on the sale of property in its territory by non-residents? Are there any provisions for withholding tax?**

In Iberia there is no withholding tax for the sale of immovable property. Capital gains generated by the transfer of real estate located in the Iberian territory are taxed at a rate of 21 percent whether obtained by a resident individual or by a non-resident individual who does not have a PE in the territory.

**18. Does Ivan receive his income indirectly through a corporation or entity?**

Ivan received the income directly.

**19. What does Iberia consider for proof of tax residence in another jurisdiction for the purpose of determining the incidence of the last paragraph of Article 15 from Iberia’s National Tax Code?**

There are no regulations in this regard beyond the general rules on burden of proof. In any case, the Courts in Iberia usually give great importance to the residence certificates as long as the changes of residence are not simulated or abusive.

**20. Should we consider the Principality of Liechtenstein, where the Youtuber Tontomalvado66 transferred his tax residence to? If so, how does it work its domestic tax legislation?**

Stick to the facts of the case.

**21. Have Iberian authorities clarified whether the “stays” and “absences” foreseen in article 15 of the Iberian Tax Code include arrival and departure days?**

Yes, they include arrival and departure dates.

**22. During the promotion of Noentiendo Games Centers, did Ivan arrive to Iberia the day before his photo session? When exactly did he leave the country?**

He arrived the 14<sup>th</sup> and left the 16<sup>th</sup> of August.

**23. Could it be understood that, during 2021, when Ivan was not located in Montanonia he was in Iberia and vice versa?**

Stick to the facts of the case.

**24. During Ivan's 2021 Christmas holidays, when exactly did he arrived and left Iberia?**

Please read the case carefully.

**25. Does Montanonia issue tax residence certificates? Did Montanonia's Tax Administration issue one to Ivan?**

Yes, Ivan has a certificate from Montanonia.

**26. What do the phrases "made available" and "made it available" (used in lines 4 and 8 of the fourth paragraph of the case) mean? Did Ivan and his friends enter into lease agreements for that purpose? If so, where there any payments related to said contracts? If so, are those amounts part of the debate?**

This is part of the exercise. Ivan did not sign any lease agreements nor he paid or charged anything to his friends.

**27. Was Ivan's stay in El Adelantado 77's mansion ever disturbed by his friend? Did Ivan disrupt Toromalvado 66's permanence in the Iberian mansion, prior to September 1<sup>st</sup>, 2012? Did Ivan leave his friend's house in Montanonia once he bought his new home?**

Ivan and his friends did not disturb each other. Ivan left his friend's house once he bought his own.

**28. Which specific obligations did Ivan assume under the promoting agreement with Noentiendo? Did the company used Ivan's photos to advertise its game center from then on? Did Ivan received the payment only for posting the corresponding photos in his Instagram profile?**

Please read the case carefully. Ivan received the payment for performing all the activities described in the case.

**29. According to Iberian domestic law, what kind of evidence are Tirina's Instagram posts? Are there any specific regulations regarding their probative value?**

There are no specific regulations regarding the value that social media posts have as evidence. The general rules of burden of proof apply, whereby each party bears the burden of proving the facts on which it bases its claim.

**30. From 2nd June to 8th September 2021, did Irina post photos and videos in Iberia every single day? Did the photos and videos correspond to memories of those days? What exactly does the expression “in 80 percent of these videos and photographs, she appeared with Ivan.” mean? Did Ivan appear in the last photo Irina uploaded to her Instagram account?**

See question number 10. Yes, she posted pictures every single day. Nevertheless, Ivan was not on every picture and he did not appear on the posts of every single day. Yes Ivan appeared in the last picture she posted.

**31. How were the payments described in the case received by Ivan? Does he have an account in either Iberia or Montanonia?**

He used to receive all payments in his bank account from Magdalena Bank, an Iberian bank. Nevertheless, on Christmas day 2020, he opened another bank account in Purple Bank, a Montanonian bank. From that moment on, he received all payments in his new bank account.

**32. Does Iberia's internal law provide definitions for the terms “entertainer”, “artist”, “performance”, “entertainment activities” and “personal activities” to Iberian law? If not, are there any rulings on the matter?**

No.

**33. Are images or name marks considered as trademarks in Iberia?**

No. According to Iberian Law images can be protected as copyright of artistic work.

**34. Does the Iberian domestic law consider sales commissions earned by influencers as a consideration arise from the exploitation of image rights?**

This is part of the exercise.

**35. What is the Montanonia income tax rate levied on personal income and business and professional profits for those taxpayers who receive income between 24,000 and 40,000 Iberian dollars?**

The rate for taxpayers that earn more than 24,000 Iberian dollars but less than 40,000 is 5%.

**36. Is Mr. Ivan Triples Abusshon or eIListus liable to corporate income tax? Also, is EIListus Ivan's YouTube Channel? Is there any legislation or judicial precedent regarding the qualification of YouTubers payments under Double Tax Treaties signed by Iberia? Does domestic legislation deal with the legal classification of Youtubers' income?**

Ivan is an individual, so he is subject to personal income tax. Stick to the facts of the case. There is no legislation or judicial precedent regarding the qualification of YouTubers payments under Double Tax Treaties. Iberia's domestic legislation does not deal with the legal classification of Youtubers' income.

**37. By the Law of Iberia and Montanonia, are Tirina and Ivan considered a couple under "common-law marriage," or do they live under some legal union regime? Thus, is Tirina's lifelong apartment at Ivan's disposal?**

See question number 12. They are not a couple under common law marriage. They do not live under any legal union regime. The rest is part of the exercise.

**38. It is said that during the summer holiday, Tirina went to several hotels. Can We conclude that the lifelong apartment is not at her disposal at any time?**

No. She likes spas very much.

**39. Do Ivan and Tirina usually work together? Was there any imputed income to her or Ivan for staying in such hotels? Finally, is Tirina national of Iberia?**

They have worked together on occasions.. When this happens the company that hires them pays them separately. Tirina is a national from Iberia. The rest is part of the exercise.

**40. What are the criteria of Iberia's legislation to determine whether a country is a tax haven or not? When did Iberia officially reconsider the situation of Montanonia as a tax haven? Can we assume that this "reconsideration" happened exclusively due to Montanonia's 2012 Tax Reform? Is Liechtenstein considered a tax haven by Iberia?**

In Iberia, the criteria to deem a jurisdiction as a tax haven are the following: (i) Lack of an effective exchange of information or existence of rules or administrative practices that limit it. (ii) Lack of transparency at the legal, regulatory or administrative level. In addition to the aforementioned criteria, the National Government may have as a



reference the internationally accepted criteria for the determination of non-cooperating jurisdictions or jurisdictions of low or null imposition.

Iberia removed Montanonia from its tax haven list in June, 2018, and this reconsideration did not happen due to the 2012 tax reform. Liechtenstein is considered a Tax Haven in Iberia.

**41. The case mentioned that Iberia and Montanonia signed a Double Tax Convention that follows the OCDE Model in its 2017 version. On what date did the convention come into force? Can we assume that the countries are members of the OECD and signatories to the Vienna Convention?**

The DTC came into force on January, 2018. Iberia is an OECD member, Montanonia is not. Both countries signed the Vienna Convention.

**42. Are there other tax treaties among the countries cited in the case? In that sense, do Iberia and Liechtenstein have a Double Tax Treaty? Do Montanonia and Japan have a DTA?**

No.

**43. What is the average income *per capita* in Montanonia? Are there tax deductions or the 10% tax rate on the gross income?**

Montanonia allows tax deductions. Stick to the facts of the case.

**44. Does Iberia use the same broad concept of "investment income"? Does Iberia tax capital gains obtained by non-resident taxpayers when they are borne by non-resident taxpayers? If so, does the legislation in place provide any specific concept for "investment income"? What may the tax treatment of that income be?**

Yes Iberia uses a concept similar to "investment income" but the rates are higher than those of Montanonia. See additionally answer to question 17.

**45. EIListus mentioned he would move to Montanonia on December 25, 2020. Can we consider this the official date?**

Please read the case carefully.

**46. What are the distances between each city/country mentioned in the case? Is it possible to do a day trip among the countries?**



Matritonia is 400 km south of Escalas-Engordando, which is 1000 km south from Oscurópolis. Marfea is 500 km south of Matritonia and the Hotel Vallelepierna is right outside the city of Marfea (2 kms west). Soleaica is 150 kms east of Matritonia. Liechtenstein is located between Oscurópolis and Escalas-Engordando, 367 kms north of the latter. Japan, is in a different continent, 10000 kms away from Matritonia. However, every day there are several direct flights from Matritonia to the capital of Japan. Those flights have a duration of 14 hours.

**47. Where did Ivan's sister live during 2021?**

Stick to the facts of the case. This is part of the exercise.

**48. What is the standard of proof adopted in Iberia? Does Iberia admit quotations from books and interviews as evidence/proof for tax claims?**

Yes, quotations from books and interviews may be used as evidence in Iberian courts. However, the Courts and judges are free to determine their value in accordance with the facts that intend to be proven.

**49. When did Ivan and Tirina go to Soleaica for Christmas in 2021?**

They arrived to Soleaica on December 20<sup>th</sup> 2021.

**50. What can we consider as "summer holidays," and when did it happen?**

Stick to the facts of the case.

**51. Can we consider that the amount of 80,000 Ivan received from the Game Center was attributed only to Ivan?**

Yes.

**52. Regarding the matter of currency exchange, we would like to know:**

**A. What is the exchange rate from Iberian dollars to dollars?**

**B. What is the exchange rate from Iberian dollars to Euros?**

See question number 15.

**53. Should facts of reality be considered in the analysis of the case? Is it fair to assume that COVID-19 is relevant to the case? If so, what were the impacts from the reality faced by Ivan?**

Reality should be considered in the analysis of the case. Nevertheless, please stick to the facts stated therein.

**54. Is there a legal definition of "substantial ties" in Iberia's domestic Law (statutory Law or case-Law) regarding income tax or, if not, in Iberia domestic Law in general?**

See question number 4.

**55. What are the current activities provided by Ivan? Was Ivan used to do activities such as "doing interviews"?**

Ivan continued with his YouTube channel during 2021. As a Youtuber, Ivan is very used to doing interviews, such activities are a part of his shores.

**56. The amount of 370,000 euros corresponds to payments made by advertisers' residents in Iberia to EIListus. The text mentions that the "rest" correspond to payments made by advertisers in the US and LATAM. To what "rest" does the text refer to? Moreover, were there withholding taxes on those payments?**

Please read the case carefully. The payments were not subject to withholding tax.

**57. Is Montanonia considered a Civil Law or Common Law country?**

Montanonia is a civil law country.

**58. Is there any provision under Iberia's National Law that defines or limits sporadic absences?**

See question number 14.

**59. Did the ruling of the Regional Court of Matritonia defined by which criteria Ivan could not be considered as tax resident of Iberia?**

This is part of the exercise.

**60. If EIAdelantado77 made available his mansion to eIListus, would this become an income for eIListus?**

See question number 26.

**61. How many days did EIListus stay in Montanonia in 2021?**

This is part of the exercise.

**62. Is Vikingonia a different country than Iberia and Montanonia?**

Yes.

**63. How many days did Tirina Deasia stay in Iberia in 2021?**

This is part of the exercise.

**64. Did Tirina Deasia travel to Montanonia during the summer of 2021 (June to September)?**

No, she remained in Iberia those months.

**65. In paragraph 4 page 1, the case states: “At the end of 2021, Ivan ended up acquiring another mansion in Montanonia for 1,800,000 dollars.” Did he buy a mansion in Montanonia before the end of 2021? If so, when did he buy it?**

Yes, Ivan bought the referred mansion in Montanonia in October 31<sup>st</sup> 2021.

**66. In paragraph 2 page 2 the case states that EIListus charged 20.000 Iberian dollars for his participation in the presentations in March and July. Did he charge 20.000 for each presentation or for both?**

He charged 20,000 for both presentations.

**67. Does Iberian Law contemplate a worldwide income tax regime?**

Iberian tax residents are taxed regarding their worldwide income.

**68. Should we understand that the States ratified the Convention to Avoid Double Taxation in its entirety without making any reservation?**

Please read the case carefully.

**69. Article 15 of Iberia’s National Tax Code states: “In any case, individuals of Iberian nationality who prove their tax residence abroad will maintain their status as Iberian residents for tax purposes, unless they prove that they have severed all substantial ties with Iberia.” Does the national law define the phrase “substantial ties”?**

See question number 4.

**70. Do the USA and Iberia signed a DTC? If so, does the DTC follow the OECD Model in its 2017 version?**

Stick to the facts of the case.

**71. Do the countries in Latin America and Iberia signed a DTC? If so, does the DTC follow the OECD Model in its 2017 version?**

Stick to the facts of the case.

**72. Is Montanonia part of the Inclusive Framework of the OECD?**

Yes.

**73. Does article 29 of DTC between Iberia and Montanonia, follow the same exact text of the OECD Model in its 2017 version? a. If it is not the same text, how is the article adopted written?**

Article 29 (9) of the convention prescribes:

9. Notwithstanding the other provisions of this Convention, a benefit under this Convention shall not be granted in respect of an item of income or capital if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of this Convention.

**74. Did Mr. Ivan Triples Abusshon require the services of the firm Wedeliver Paradise (non-fiscal) when selling his mansion to his friend Tontomalvado66?**

Yes.

**75. Was Mr. Ivan Triples Abusshon physically present in Iberia in the sale of his mansion?**

Yes. He arrived from Montanonia and returned to said country on the same day.

**76. From which country did Mr. Ivan Triples Abusshon record and upload the videos of his YouTube channel during 2021?**

Stick to the facts of the case.

**77. Are Iberia and Montanonia parties to the Vienna Convention on the Law of the Treaties?**

Yes.

**78. Which were the days Mr. Ivan was physically present in Iberia from June 2nd and September 28th of 2021?**

This is part of the exercise.

**79. In regard to article 15, of Iberia's National Tax Code: being present half of the day or less in Iberia is to be considered as a complete day?**

See question number 21.

**80. Where was Mr. Ivan Triples Abusshon between May and June of 2021?**

During May he was mostly in Montanonia. Nevertheless, he traveled to Japan for pleasure and stayed there for 6 days in May, 2021. For the rest, please read the case carefully.

**81. Where was Mr. Ivan between September 29th and December of 2021?**

On September 28<sup>th</sup> he arrived from Iberia to Montanonia, and stayed there for 5 days. The fifth day he departed for Latin America where he stayed until December 8<sup>th</sup>, day in which he returned to Montanonia. The rest is part of the exercise.

**82. Where were Mr. Ivan's mother and sister during 2021?**

Please read the case carefully.

**83. Was Montanonia considered as a tax haven during 2021?**

No.

**84. Does Mr. Ivan Triples Abusshon have any other family member with permanent residence in Montanonia?**

No.

**85. Where did Mr. Ivan open his YouTube account?**

He opened it in 2010 from his personal computer while he was in Iberia.

**86. Does Mr. Ivan have a contract with YouTube? If so, what does the contract establish?**

Ivan accepted Terms and Conditions of Youtube when opening his account in 2010. Assume that these terms and conditions are those in effect, according to official information provided by Youtube, as of June 1st, 2021.

**87. Where is the web server that supports Ivan's youtuber activities physically situated?**

In Oscurópolis.

**88. Where is Mr. Ivan's data of his youtuber activities stored?**

In the server mentioned in question number 87.

**89. Does Mr. Ivan's IP protocol for his youtuber activities match with any Iberian IP protocol?**

Stick to the facts of the case.

**90. Are Iberia and Montanonia considered Common Law or Civil Law countries? Are Iberia and Montanonia signatories of the Vienna Convention on the Law of treaties (VCLT) and the General Agreement on Tariffs and Trade?**

Both countries are Civil Law countries. Both have signed the VCLT and the GATT.

**91. Did Iberia and Montanonia sign the MLI? Were the DTTs between these countries listed for the application of MLI's provisions? If so, when was the MLI put into force in each of these States?**

See question number 1.

**92. Does Iberian's domestic law have any general anti-abuse clause? Has Iberian Court ever ruled its position regarding abusive tax planning?**

Yes. Article 576 of the Iberian National Tax Code prescribes:

Notwithstanding any other provision in force, a tax saving shall not be granted if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that saving was one of the principal purposes of any arrangements or transaction that resulted directly or indirectly in that saving, unless that it is established that granting that saving in these circumstances would be in accordance with the object and purpose of the relevant provisions avoided by the taxpayer.

**93. Has Iberia adopted the distinction between investment income tax such as Montanonia? If so, how is investment income taxed in Iberia? Does it include capital gains?**

See question 44.

**94. When has Montanonia stopped being considered a tax haven by Iberia?**

See question number 40.

**95. Has eListus explicitly stated, on his video from 14th December 2020, that there were tax motivations related to his moving to Montanonia?**

He literally said: "All counts of course...but I do not really care too much about taxes and staff"

**96. Since when has eListus made his mansion in Luxoria available to his friend Tontomalvado66? Has Tontomalvado66 paid eListus to stay at his house in Luxoria during 2021?**

Ivan made available his mansion to Tontomalvado66 February 1<sup>st</sup> 2021.

**97. Considering that Tontomalvado66 went four times to Iberia (a total of 28 days) during 2021 and that he was in eListus' house during the promotions held between March 11th and 15th and July 9th and 16th, was Tontomalvado66 in Iberia at the same periods as eListus during 2021?**

Please read the case carefully.

**98. Where is Gameslowbugs' established? Do eListus, EIAdelantado77 or Tontomalvado66 have any shares of Gameslowbug?**

It is established in Iberia. No, they do not have shares in the company.

**99. When he accepted his invitation, was eListus aware that his tax residence's status would be a relevant topic in The Straight TV's debate in which eListus participated?**

He was informed that there will be questions regarding his tax residence, but he did not know the scope of those questions, nor that there will be over thirty of them.

**100. How many days did eListus spend in Iberia between June and September (June 2nd and September 28th)?**



This is part of the exercise.

**101. How many days does the 80% of Tirina's photos in which eListus appears represent?**

This is part of the exercise.

**102. Did Tirina receive any payment for her photos/videos taken between June 2nd and September 28th? Did eListus receive any payment for his appearance in the photos/videos too?**

Tirina monetizes her pictures and videos as any other Instagramer.

**103. How many days have Tirina and eListus spent in her apartment in Soleaica during 2021?**

This is part of the exercise.

**104. Have eListus' mother and sister moved to Vinkingonia in 2021 like he said they would move in his video on 14th December 2020? If so, why did his mother stay in different houses over the same year? Meanwhile, did eListus stay with her any time?**

This is part of the exercise. Read the case carefully.

**105. Considering that Tirina attended the opening session of the Noentiendo game center on 15th August with eListus, has Tirina received any payment for the promotion of the Noentiendo game center in Marfea?**

No.

**106. Considering that Noentiendo is a Japanese video game giant that is opening a Game Center in Iberia, did the payment of 80,000 Iberian dollars made to eListus by Nonentiendo come from Iberia or Japan?**

The formal payment was made by Noentiendo Nip a company resident in Japan. However these payments were borne by the PE that Noentiendo Nip has in Iberia.

**107. Considering eListus' revenue from online advertising on YouTube through Google AdSense, where does the payment of 1,460,000 euros eListus received in 2021 come from?**

From over 48 countries all over the globe.

**108. What is the difference between online advertising on YouTube through Google AdSense (1,460,000 euros) and the affiliate marketing that generates the commissions paid for the purchases in eListus’s channel (1,100,000 euros)? Who is responsible for the payment of the 1,100,000 euros - YouTube or the advertisers themselves?**

Of the 1,100,000 that Ivan receives for passive affiliate marketing, 545,000 corresponds to payments made by advertisers resident in Iberia or who have a Permanent Establishment in Iberia. The remaining issues are part of the exercise.

**109. What do “substantial ties” (Article 15(b)) and “sporadic absence” (Article 15 (a)) mean for purposes of Iberian domestic legislation? Has Iberian court ever ruled its position regarding these two expressions?**

Please see questions 4 and 14.

**110. Does Tirina (eListus’ girlfriend) have power to establish contracts on his behalf?**

No.