

Crossing a Border

A Comparative Tax Law Study on Consequences of Cross-Border
Working in the Öresund- and the Meuse-Rhine Regions

Yvette Lind

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Author

Yvette Lind

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Crossing a Border - A Comparative Tax Law Study on Consequences of Cross-Border Working in the Öresund- and the Meuse-Rhine Regions

Abstract

“Crossing a Border“- A Comparative Tax Law Study on Consequences of Cross-Border Working in the Öresund- and the Meuse-Rhine Regions is a doctoral thesis on tax law and social security law focused on cross-border commuting in the two cross-border regions of the Öresund and Meuse-Rhine. Two major aims are addressed: (1) To analyse the problems associated with cross-border working in the Öresund region caused by the legal divergence between Swedish and Danish tax law. The focus lies on individual taxation (primarily legislation related to *residents* and *non-residents*), and the social security contributions applicable to these cross-border workers, i.e. cross-border workers regulated in Article 15, Appendix 4, of the Nordic tax treaty also known as the Öresund treaty and the avoidance of double taxation (through the application of tax treaties between the states involved). (2) By comparing the problems, and solutions, associated with cross-border workers in the Meuse-Rhine region, contributions to discussions and analyses on *de lege ferenda*, in relation to the taxation of cross-border workers in the Öresund region (short-term and long-term) are made.

A comparative study is therefore done, comprising the four states of Sweden, Denmark, Belgium and the Netherlands. This study includes international tax law (domestic tax law, tax treaty law and EU tax law), European Union law and social security law. A theoretical framework comprising coherence, congruence, legal pluralism and polycentricity is applied to the thesis in order to discuss and highlight problems referable to the legal framework applicable to cross-border working. Problems which are discussed comprise, for instance, cross-border working in two or more states at the same time, lacking predictability when anticipating tax- and social security contributions and the lack of coherence and congruence between the tax- and social security systems of the studied states.

Keywords

law, jurisprudence, direct taxation, international tax law, EU tax law, tax treaties, social security law, the fundamental freedoms, disparities, reversed discrimination, legal pluralism, rättsvetenskap, direkt beskattning, socialförsäkringar, gränsarbete, diskriminering, rättspluralism, skatteavtal

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