

Editor's Preface

The present volume comprises the master theses of the part-time students attending the 2007/2009 class of the postgraduate LL.M. program “International Tax Law” at the Vienna University of Economics and Business (WU).

This year's general topic, “Taxation of Employment Income in International Tax Law”, covers fundamental tax issues which are relevant for almost everyone who enters the world of international business. The taxation of cross-border employees especially gained importance in recent years due to the increasing flexibility of employees as well as employers and the globalization of the economy in general. However, employees who spread their activity – and thus their income – across several countries face various difficulties. Issues are caused one the one hand by the interpretation and application of the relevant distributive rules in tax treaties and their interdependence with other treaty provisions – which may lead to double taxation or double non-taxation – and on the other hand by the fact that cross-border employees are often confronted with discrimination, both in their state of residence and in the respective source states. The master theses contained in this volume analyse these issues from the perspective of Tax Treaty Law (Part I) as well as European Community Law (II).

The students managed to beautifully capture the core issues related to their individual topics, to tackle them in an accurate, scientific way and – most notably – to create this comprehensive work. The outcome impressively shows and reflects the great variety of their personal, cultural and professional backgrounds.

It was our task and pleasure to provide critical support for the students while they were structuring and writing their papers. Thereby, discussing and challenging their viewpoints was a highlight of our work as well as motivating them to develop their own ideas. We would like to thank the students for their commitment and congratulate them on the successful completion of their studies in Vienna.

In addition, we would like to express our gratitude to Linde publishing house for the opportunity to publish this volume. Having Linde as a partner means great support and professional cooperation, which is needed to make a project such as the one in hand a success.

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