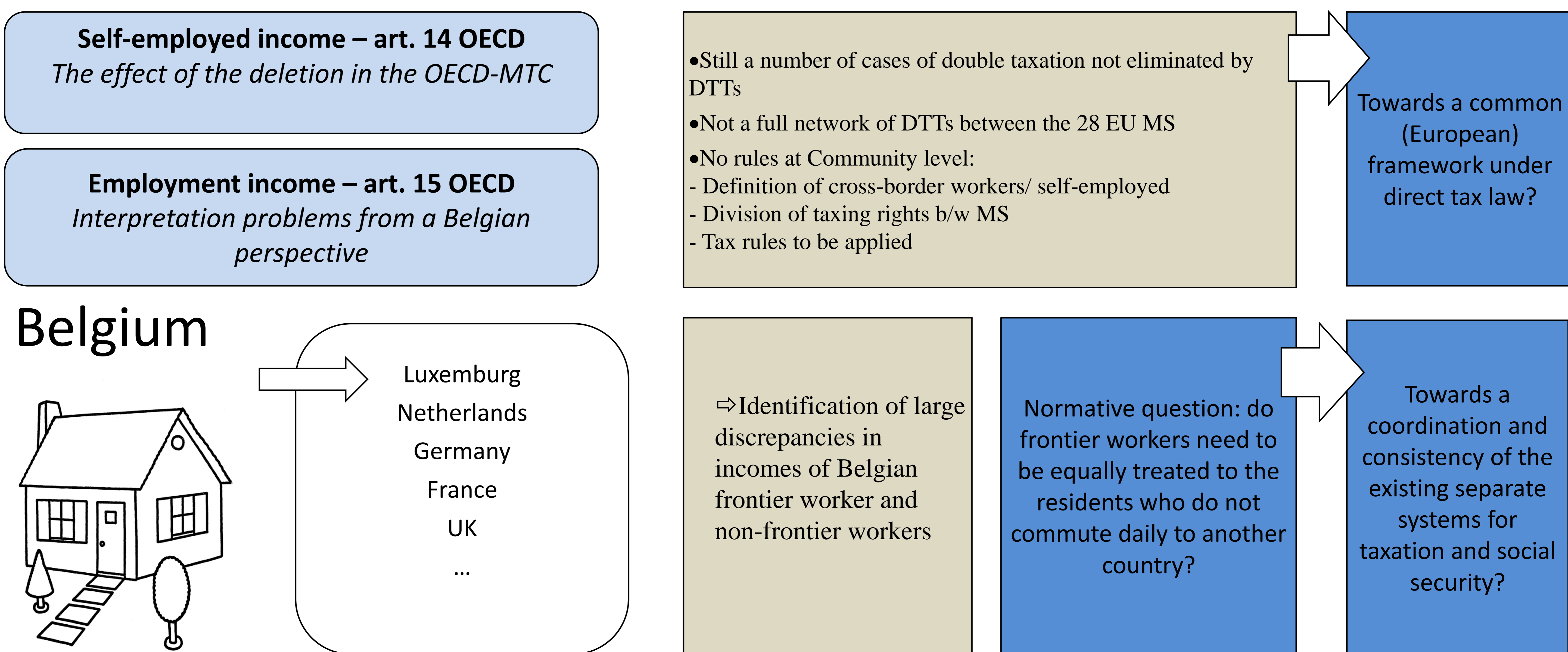
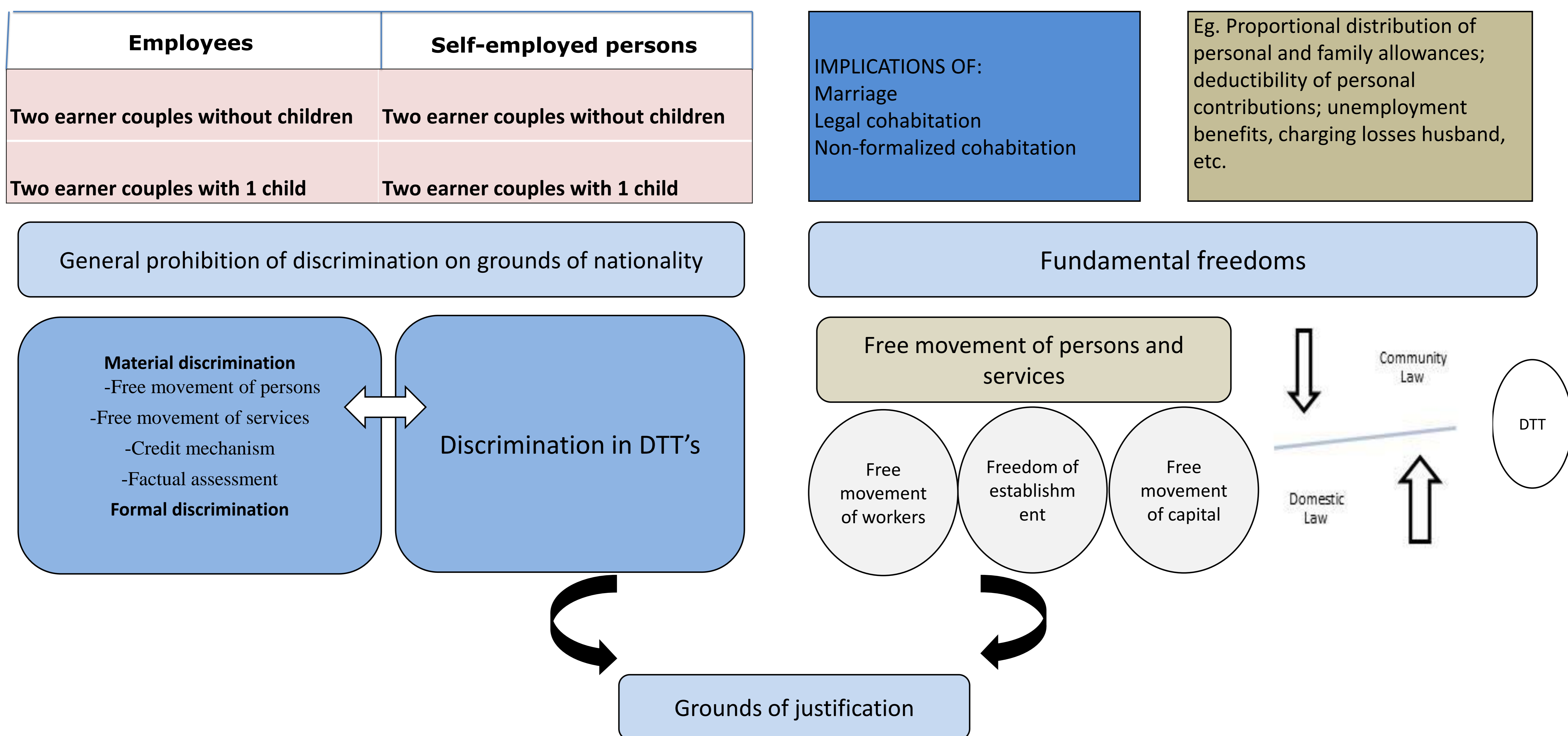


The dissertation provides an analysis of the various problems and obstacles of cross-border work focusing on income from independent personal services and employment income. The implications of cross-border work are mainly examined from a tax law perspective, particularly focusing on people living in Belgium with cross-border income. Different types of families are used to identify to what extent taxation affects frontier workers versus non-frontier workers.

I. An analysis of cross-border economic activities under international and European tax law



II. Study of Conformity of Belgium national law with EU Law



“Discrepancies in fiscal and social systems result in administrative challenges and a reduced level of contentment of people moving for work within the EU.”

Supervisor: Prof. dr. Elly Van de Velde

Co-supervisor: Prof. dr. Caroline Vanderkerken