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# Mobility of Work

29

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# Mobility of Work

## Why this book?

Cross-border activities of enterprises and individuals alike relate to the essence of international taxation. Thus, it is hardly surprising that mobility of work has long been a subject of discussion in international tax law. The outbreak of the COVID-19 pandemic constituted an accelerator of this phenomenon, with many more employers, employees and tax authorities suddenly forced to deal with the tax consequences of cross-border remote work. The aim of this book is to provide tax authorities, policymakers, courts and practitioners with an overview of the characteristics of employment income (article 15 of the OECD Model) in the context of work mobility, with particular consideration to the frontier worker provisions in some bilateral tax treaties and the establishment of permanent establishments in connection with mobility-related constellations such as home offices. This book also contains a systematic legal comparison on the taxation of work-related income under domestic law and a compilation of pandemic-related consultations of national tax authorities and governments. In the final section of each report, the authors strive to give an outlook on the future of mobility of work in international tax law.

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