



Main Office	AGEG c/o EUREGIO	Enscheder Str. 362	48599 Gronau (Germany)
Project Office	AEBR c/o BISDN	Körnerstraße 7	10785 Berlin (Germany)
AEBR Antenna in the EU	Office of Extremadura in Brussels	Av. De Cortenberg 87-89	1000 Brussels (Belgium)
AEBR Info Centre in the Balkans	Institute for International and CBC	Terazije 14/14	11000 Belgrade (Serbia)
AEBR Info Centre in Ukraine	Univ. Simon Kuznets (KhNUE)	pr. Lenina, 9a	61001 Charkiw (Ukraine)



## TEMPLATE: FINAL REPORT BY THE EXPERT

**Advice case title: France-Spain tax and administrative limits**

**Full official name of the advised entity: Eurorégion Pyrénées Méditerranée, Eurorégion Nouvelle Aquitaine Euskadi Navarre**

**Name of the expert contracted for the advice case: Amparo Montán Montesinos**

**Date: 18 June 2024**

### Table of content:

- I. Executive summary
- II. Description of the obstacle with indication of the legal/administrative provisions causing the obstacle
- III. Description of possible solution(s)
- IV. A full list of all legal provisions relevant to the case with the correct citation<sup>1</sup> both in original language and in English
- V. Other relevant aspects to this case if relevant
- VI. References and Appendix/Appendices if any

<sup>1</sup> Please quote the place and date of publication of the legal texts. For reference, see the [b-solutions: Solving Border Obstacles. A Compendium 2020-2021, p 160 – 175](#)

## I. Executive summary

Direct taxation is not harmonized in the EU<sup>2</sup>. There are some cases (corporate taxation) in which direct taxation has tremendous implications on the internal market, and there is where some procedures are harmonized<sup>3</sup>. The Directives in force refer mainly to the blockings that direct taxation on companies have on the internal market, rather than the effects of revenue taxation on individuals.

Our case study refers to direct taxation of individual income at the Spain-French border. Persons working for cross-border organizations face a number of differences as regards the taxing system in two member States, but not only. The taxing situation is not harmonized along the border, either.

Four different taxing situations take place at this particular border:

- a) Workers who live and work in the Gipuzkoa-France area
- b) Workers who live and work in the Bizkaia-France area
- c) Workers who live and work in the Navarre-France area
- d) Workers who live and work in the other sub-areas at the border (Aragón-France, Catalunya-France and Balearic Islands-France)

In all these territories, the Spanish-side authorities apply different interpretations to the common rules. In addition, different criteria could be applied by the relevant French authorities. To our knowledge, no coordination mechanisms have been established between the competent authorities in the two countries to exchange and harmonize criteria to tax on personal income in the area.

Besides, those workers who need to be subject to the taxing systems both in France and in Spain could be affected by excessive taxation, which would lead to imbalances among the staff of cross-border organisations.

A revision of the bilateral Treaty and a harmonized interpretation of the provisions is needed at cross-border level.

In addition, some administrative solutions could be explored further, such as the possibility to benefit from the exemption of working revenues by Spanish residents obtained and taxed in another country.

Other solutions that could be explored refer to the possibility to select staff by organisations on one side of the border and relocate them to an organization working on the other side of the border.

Besides, the possibility for an EGTC to have two official headquarters, one on each side of the border, could be reflected upon. It could allow contracting staff on each side of the border, subject to the respective legal framework.

---

<sup>2</sup> <https://www.europarl.europa.eu/factsheets/en/sheet/80/direct-taxation-personal-and-company-taxation>

<sup>3</sup> <https://www.europarl.europa.eu/factsheets/en/sheet/92/general-tax-policy>. Please see also <https://academic.oup.com/book/55293/chapter-abstract/428713677?redirectedFrom=fulltext>

All these elements could be useful input in view of the newly re-launched cross-border mechanism and the Cross-Border Coordination Points, as well as the Cross-Border Facilitation Tool<sup>4</sup>, and could also be taken into account in a possible ISO1 project under the Interreg POCTEFA programme.

- II. Description of the obstacle with indication of the legal/administrative provisions causing the obstacle

## **General issues**

Direct taxation on personal income and corporate profits is not governed by EU law<sup>5</sup>. Some directives and case law by the Court of Justice of the European Union have established some harmonized standards, in particular to prevent tax evasion and avoid double taxation.

Member States have also taken action and have signed bilateral agreements with the same objectives of preventing tax evasion and avoiding double taxation. In all cases, especially as regards personal and working income, the point of view of these bilateral treaties refers to the Member State taxing rights rather than rights of the individuals<sup>6</sup>. Bilateral treaties are signed in the general context of economic relations between the two countries, and in some cases specific provisions for the cross-border area foreseen, which work usually as exception to the overall rules in the bilateral treaty.

In a cross-border area, there are particular features that are usually considered in the bilateral treaties: in some EU areas, companies and employers tend to be on one side of the border, whereas a significant number of workers are resident in the neighbouring country; companies and workers could also be equally present on both sides of the border; salaries could be higher on one side of the border, whereas direct taxes could have different standards in both countries; social security payments could also differ between countries, etc. All these aspects have an impact on the public finances that bilateral treaties tend to address bearing in mind the particular context of each area.

In the past, the EU institutions have taken steps to regulate the main aspects of cross-border work, but these efforts have not led to particular legal provisions. It is the case of the European Parliament working paper 'Frontier workers in the European Union'<sup>7</sup>.

Another layer of complexity is added when it comes to linking direct taxation and social security provisions. Social security is actively coordinated at EU level by Regulations and relevant mechanisms, which differs from the almost pure Member State competence as regards direct taxation. Social security provisions refer to 'frontier worker' or 'telework', which could be relevant to individual taxation in cross-border areas, but cannot be directly applicable to the taxing regimes. In addition, social security coordination is focused on individuals' rights and benefits rather than on Member States' rights. However, coordination of taxation and social security is crucial

---

<sup>4</sup> [https://ec.europa.eu/commission/presscorner/detail/en/ip\\_23\\_6463](https://ec.europa.eu/commission/presscorner/detail/en/ip_23_6463)

<sup>5</sup> <https://www.europarl.europa.eu/factsheets/en/sheet/80/direct-taxation-personal-and-company-taxation>

<sup>6</sup> <https://rm.coe.int/une-repartition-equitable-de-l-impot-dans-les-zones-transfrontalieres-/168097f07c>

<sup>7</sup> [https://www.europarl.europa.eu/workingpapers/soci/w16/summary\\_en.htm](https://www.europarl.europa.eu/workingpapers/soci/w16/summary_en.htm)

In modern economies, as tax and social security contributions are essential components of the welfare systems' financing<sup>8</sup>.

The following table displays the different rates applies both in direct taxation and social security among the EU Member States<sup>9</sup>:

**Table 1.** Overview of taxes' rates in the EU members states

Source: own processing by <http://www.worldwide-tax.com/>

Country	Income tax		Social security		VAT
	Legal entities	Natural persons	Employer	Employee	
Belgium	33.99%	25-50%	40.58%	13.07%	21%
Bulgaria	10%	10%	18.50%	12.90%	20%
Cyprus	12.5%	0-35%	8.50%	6.80%	19%
Czech Republic	19%	22%	34%	11%	21%
Denmark	23.50%	38-65%	0	DKK 900	25%
Estonia	20%	20%	33%	1.60%	20%
Finland	20%	6.5-31.75%	19.47%	9.14%	24%
France	33.33%	5.5-41%	50%	20%	20%
Greece	26%	0-42%	28%	16.50%	23%
Netherlands	20-25%	5.85-52%	–	–	21%
Croatia	20%	12-40%	15.20%	20%	25%
Ireland	12.50%	20-41%	10.75%	4%	23%
Lithuania	15%	15-20%	32.60%	9%	21%
Latvia	15%	23%	23.59%	10.50%	21%
Luxemburg	21%	0-40%	14.69%	13.45%	17%
Hungary	10-19%	16%	28.50%	18.50%	27%
Malta	35%	15-35%	10%	10%	18%
Germany	30-33%	14-45%	19.70%	20.60%	19%
Poland	19%	18-32%	22.14%	13.70%	23%
Portugal	21%	14.5-48%	23.75%	11%	23%
Austria	25%	21-50%	21.83%	18.20%	20%
Romania	16%	16%	28.45%	16.50%	24%
Slovakia	22%	19-25%	34.80%	13.40%	20%
Slovenia	17%	16-50%	16.10%	22.10%	22%
United Kingdom	20%	0-45%	13.80%	12%	20%
Spain	28%	24.75-52%	29.90%	6.35%	21%
Sweden	22%	0-57%	–	–	25%
Italy	27.50%	23-43%	30%	10%	22%

Source: table included in 'Possibilities of harmonization of direct taxes in the EU. Investment Management and Financial Innovations'.

The above table depicts the huge variations on individual income tax rates between the EU Member States. If we take the example of France and Spain, variations are significant. In France, the rates span from 5,5 to 41%, whereas in Spain they start at 24,75% up to 52%. On the other hand, the social security charges in France are higher than in Spain for both employers and workers<sup>10</sup>.

<sup>8</sup> Niesten, H. 'Frontier Workers' Tax and Social Security Status in Europe-Optimizing the Legal Status in a Changing Landscape', International Tax Studies, October 2022

<sup>9</sup> Adela Feranecová, Eva Manová, Marek Meheš, Jana Simonidesová, Slavomíra Stašková and Pavel Blaščák (2017). 'Possibilities of harmonization of direct taxes in the EU. Investment Management and Financial Innovations, 14(2-1), 191-199. doi:10.21511/imfi.14(2-1).2017.04

<sup>10</sup> These conclusions are also found in the report 'Emploeo. Diagnostic et éléments clés', elaborated in the framework of the Interreg POCTEFA programme

## **Direct taxation in the bilateral relations between Spain and France**

In this general context, Spain and France signed an Agreement to avoid double taxation the 10 October 1995<sup>11</sup>. This agreement follows the wording of the OECD Model Tax Convention on Income and Capital<sup>12</sup>.

The agreement covers the entire territories of Spain and France, and not only the cross-border area. To regulate the particular features of the cross-border area, the 1995 Agreement considers that some provisions included in a previous bilateral agreement signed the 27 June 1973<sup>13</sup> are still in force. These provisions deal with cross-border work and refer to the need for a cross-border worker to obtain a cross-border certificate. Such certificate entitles the cross-border worker to be taxable only in the country of residence. The cross-border certificate would be agreed by the competent authorities in the two Member States.

In the 1973 Agreement, there is no definition of cross-border worker. At the time (1973), the cross-border certificates were the 'Cross-border movement card' and the 'cross-border work permit' regulated in the 1961 Agreement between Spain and France<sup>14</sup>. In the 1961 Agreement, cross-border workers were defined as:

- French or Spanish nationals who live in the cross-border zone of one of the two countries, where they come back every day
- The cross-border zone included a list of municipalities located no further than 10 km from the border (extended to 20 km later in time)

As a result of the above, there are various situations and taxing regimes for cross-border workers along the Spain-France border. Some cross-border workers (those who live and work up to 20 km from the border) will benefit from the cross-border status and will pay direct income taxes only in the country of residence. Other cross-border workers, who live and work further than 20 km will need to pay taxes on the working income at the employer's country; the rest of their income will be taxable in the country of residence.

Bearing in mind the different direct taxing rates in Spain and France, cross-border workers who do not live and work up to 20 km from the border are subject to higher taxing rates. This applies in particular to Spanish residents who work in France. They need to declare taxes twice: in the country of residence (Spain) for their overall income and at the employer's country (France) as for the working income. The higher rates applied in Spain result in heavier taxing and substantial economic imbalances for the Spanish residents as compared to French residents working for the same organization and implementing the same tasks.

---

<sup>11</sup> Agreement in Spanish: [https://www.oecd-ilibrary.org/taxation/model-tax-convention-on-income-and-on-capital-condensed-version-2017/model-convention-with-respect-to-taxes-on-income-and-on-capital\\_mtc\\_cond-2017-3-en](https://www.oecd-ilibrary.org/taxation/model-tax-convention-on-income-and-on-capital-condensed-version-2017/model-convention-with-respect-to-taxes-on-income-and-on-capital_mtc_cond-2017-3-en)

<sup>12</sup> [https://www.oecd-ilibrary.org/taxation/model-tax-convention-on-income-and-on-capital-condensed-version-2017/model-convention-with-respect-to-taxes-on-income-and-on-capital\\_mtc\\_cond-2017-3-en](https://www.oecd-ilibrary.org/taxation/model-tax-convention-on-income-and-on-capital-condensed-version-2017/model-convention-with-respect-to-taxes-on-income-and-on-capital_mtc_cond-2017-3-en)

<sup>13</sup> <https://www.boe.es/buscar/doc.php?id=BOE-A-1978-22996>

<sup>14</sup> Escalada Utrilla, N. 'Trabajadores fronterizos en el Convenio de Doble Imposición con Francia. Polémica aplicación del acuerdo complementario de 25 de enero de 1961', Instituto de Estudios Fiscales, 2012



### III. Description of possible solution(s)

#### 1. Solutions foreseen in other cross-border areas

As a result of the non-harmonization of direct taxation on personal income, a number of solutions have been found around Europe to mitigate the effects of the different direct taxation regimes in cross-border areas. In most cases, these solutions have been included in bilateral treaties or amendment protocols to treaties. Besides, they are a proof that the cross-border situations change over time and that adaptations are needed accordingly.

Each solution refers to its particular context and needs, but they are evidence of the discussions held in the entire EU and could give ideas and inspiration to other cross-border areas.

##### a) Shared taxation

In some cross-border areas, taxation is not exclusive in one of the countries<sup>15</sup>. For example, The agreement between Sweden and Denmark of 29 October 2003 complements the Nordic Convention by stipulating that the income from partly working at home is not taxed in both states but rather in the state in which the main part of their work is performed, i.e. the state in which more than 50% of the working hours are performed in a 3-month period.

On the other hand, the Germany-Switzerland Income and Capital Tax Treaty (1971) stipulates that the residence state and the employment state may tax the employment income. The employment state can only levy a tax up to 4.5% on the gross remuneration earned by the individual in the case the residence state confirms the residency of the individual.

Finally, the Italy-Switzerland Tax Agreement (Frontier Workers) of 2020 provides that the employment state has limited taxing rights, while no limitations are imposed on the residence state.

These solutions imply additional administrative burdens for the worker, who will need to declare and pay taxes in both States.

##### b) Compensation between countries

There are a number of financial compensation mechanisms in the EU to reduce taxing imbalances between neighbouring countries<sup>16</sup>. Taxation at the employer's State may lead to financial shortcomings in the residence State of cross-border workers, where they usually live and make use of public services. The point of view of these mechanisms is rather to find an equitable way to finance these public services in cross-border areas, rather than to find equal taxation regimes for cross-border workers<sup>17</sup>.

---

<sup>15</sup> For further reference, please see Niesten, H. 'Frontier Workers' Tax and Social Security Status in Europe- Optimizing the Legal Status in a Changing Landscape', International Tax Studies, October 2022

<sup>16</sup> Please refer to the intervention of Olivier Jacquin at the French Sénat in June 2023:

<https://www.senat.fr/leg/exposes-des-motifs/ppr22-711-expose.html>

<sup>17</sup> <https://rm.coe.int/une-repartition-equitable-de-l-impot-dans-les-zones-transfrontalieres-/168097f07c>

According to the Council of Europe, there is a risk that cross border territories have prosperous wealthy areas concentrating jobs, and poorer suburbs where workers tend to live and make use of public services.

To offset this risk, some European cross-border areas have taken measures. For example, the Convention Economic Union between Belgium and Luxembourg foresees a fiscal compensation of 48 M€ from 2022 to the benefit of 550 Belgian municipalities, who host citizens that work in Luxembourg (around 1070€ per cross-border worker). Another example is the 1973 Agreement between France and Switzerland: Geneva Canton reimbursed France 343 M Swiss Francs in 2022 to Departments in Haute-Savoie and Ain, which was then redistributed to the municipalities based on a pro-rata calculation of their cross-border population (3000€ per cross-border worker).

c) Compensation between countries as a consequence of withholding the income tax

In the case of the French-Belgian border, the 2008 amending protocol allowed that French cross-border workers are taxable in Belgium from 2012 on, but they have to declare the revenues in France. For those French workers who chose not to be taxable in Belgium, France will reimburse Belgium on the basis of the taxes received from cross-border workers between 2012 and 2033<sup>18</sup>.

The French cross-border worker can be exempted from the withholding in Belgium, by submitting the relevant form to the Belgian authorities. In all cases, these French cross-border workers need to live in France and do not sleep more than 30 days in Belgium. 45 days are the maximum they are allowed to telework or to work outside of the Belgian cross-border zone.

d) Telework and commuting-no strict return requirement

As a consequence of the COVID 19 pandemic, some Member States have signed protocols to adapt to the situation of more frequent telework. It is the case of Luxembourg, which has extended the number of days that a resident of other States can work from home. In case the worker exceeds the day limits, taxation will be shared between the two countries<sup>19</sup>. As a general rule, the bilateral agreements signed between Luxembourg and the neighbouring States determine that income taxes are paid in the country of work.

A recent amendment protocol between Austria and Germany<sup>20</sup> was signed to consider that the daily return trip across the border is no longer necessary. In addition, days of home office are no longer counted as days of 'non-return'.

---

<sup>18</sup> Mission Opérationnelle Transfrontalière, 'Impacts du télétravail transfrontalier', May 2022

<sup>19</sup> Niesten, H. 'Frontier Workers' Tax and Social Security Status in Europe-Optimizing the Legal Status in a Changing Landscape', International Tax Studies, October 2022, p. 26

<sup>20</sup> Amendment protocol signed in August 2023: <https://tlitax.com/en/one-step-more-modern-germany-is-changing-cross-border-commuter-regulations-in-the-double-taxation-agreement-with-austria/>

Under the Austria-Germany bilateral treaty<sup>21</sup>, the cross-border taxation regime applies to workers who have the place of residence and the place of work in the cross-border area. Such regime could allow a worker to be taxed in the country of work, as an exception to the general rule of taxation in the country of residence. Under the treaty, the border strip covers 30km along the border on a straight line.

In principle, the cross-border worker needs to return daily to his place of residence, and has a maximum of 45 working days per year of non-return to his place of residence. However, the amendment signed in August 2023 changed this particular requirement: home office days are not counted as 'non-return' and the daily return trip is no longer necessary.

At the French-Swiss border, cross-border workers are allowed to telework up to 40% of their annual working time (two days per week), as a consequence of the supplementary agreement signed in June 2023<sup>22</sup>. Teleworking from home within these limits has no effects on the allocation of taxing rights. If telework exceeds from the 40% rule, the taxation rights are split: all the days teleworked are taxable in France, whereas working days at the office in Switzerland are taxable in Switzerland.

e) No geographical restriction to a specific border area

Some treaties do not impose a geographical restriction of a specific border area close to the borderline (e.g. Germany-Switzerland Income and Capital Tax Treaty (1971), France-Switzerland Income and capital Tax Treaty (1966)). The Nordic Convention on Income and Capital entered by Denmark, Faroe Islands, Finland, Iceland, Norway, and Sweden, concluded in 1983 and amended in 2018, provides that frontier workers are persons who reside in a municipality that borders upon the land frontier between Finland and Sweden or Finland and Norway and work in a municipality which borders with these states<sup>23</sup>.

f) Compensation for higher taxing rates in the neighbouring State

The bilateral treaties signed between The Netherlands and Belgium and The Netherlands and Germany guarantee that taxpayers resident in the Netherlands and working in Belgium or Germany will not incur a higher tax burden as a result of cross-border activities by referring to the tax and social security rules burden<sup>24</sup>. On this border, the rule is to pay taxes in the country of work, and there is a compensation scheme in case a worker pays higher taxes in Germany or Belgium.

---

<sup>21</sup> For more information, please see: <https://tlitax.com/en/the-cross-border-workers-regulation-in-the-double-taxation-treaty-dtt-germany-austria/>

<sup>22</sup> <https://www.pwc.ch/en/insights/tax/working-from-home-ch-fr.html>

<sup>23</sup> Niesten, H. 'Frontier Workers' Tax and Social Security Status in Europe-Optimizing the Legal Status in a Changing Landscape', International Tax Studies, October 2022

<sup>24</sup> Please see: [https://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/individuals/tax-regulations/tax\\_treaties/tax-treaty-with-germany/the-tax-treaty-with-germany#compensation-scheme](https://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/individuals/tax-regulations/tax_treaties/tax-treaty-with-germany/the-tax-treaty-with-germany#compensation-scheme) and [https://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/individuals/tax-regulations/tax\\_treaties/tax-treaty-with-germany/the-tax-treaty-with-germany#compensation-scheme](https://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/individuals/tax-regulations/tax_treaties/tax-treaty-with-germany/the-tax-treaty-with-germany#compensation-scheme)



g) Local taxes to finance public services

In some cases of taxing at source, local taxes are foreseen to finance public services in the municipalities of residence. It is the case of the bilateral agreement between Germany and Belgium, which determines that incomes resulted from employment services will be taxed at source where the services are provided. An additional tax will be levied on the personal income tax for German citizens living in certain Belgian cities. These taxes will be established by local authorities and will be levied in Belgium only<sup>25</sup>.

h) Suppression of the cross-border regime

The Belgian-German Treaty suppressed the cross-border system as it was considered as disadvantageous for Belgian workers, and it was far from the social security system<sup>26</sup>. From 2004 on, work income is taxable at the employer's State. The only exception was for temporary activities (not exceeding 183 per year), which are taxed at the residence State. Similarly, the cross-border regime between Belgium and France has been suppressed as well and taxes are paid at the employer's State<sup>27</sup>.

i) EGTCs with double staff systems

In order to simplify management, some EGTCs, as the case of PAMINA, have agreed to keep staff contracted under two different legal frameworks. As mentioned in article 10 of their Convention<sup>28</sup>, the personnel system could consist of own staff or staff provided by the members of the EGTC. The EGTC is currently using the system of staff provision by the members, which implies that the legal framework in France applies to the staff contracted under French law, and the German framework to the staff contracted under German law. Both frameworks are different as regards labour and taxing provisions, but they are balanced. One legal framework implies more working hours per week, and higher salaries, whereas the other involves less working hours and lower salaries and taxes.

In practical terms, the Convention foresees that the staff provided by each EGTC member will be considered as contributions to the EGTC costs. Over costs linked to national standards will be paid by the relevant member of the EGTC.

Further details on the organization of the EGTC staff are included in the Internal Staff and Working Time Regulation<sup>29</sup>. One of the objectives is to guarantee equal treatment as regards working time in a system where four different working systems co-exist.

This system has brought predictability and staff stability, which is key for the performance of a cross-border organization.

---

<sup>25</sup> <https://grenzinfo.eu/en/infopage/working-in-a-neighbouring-country/living-in-belgium-working-in-germany/taxes/>

<sup>26</sup> Convention additionnelle du 5 novembre 2002 à la Convention du 11 avril 1967 entre le Royaume de Belgique et la République Fédérale d'Allemagne : <https://www.minfin.fgov.be/myminfin-web/pages/public/fisconet/compare/27c5818d-7978-4749-a1ee-4f4816d3306d/fcef52ba-8c48-45e5-9e5d-6a435205cba0/fcef52ba-8c48-45e5-9e5d-6a435205cba0>

<sup>27</sup> <https://www.impots.gouv.fr/particulier/questions/suis-je-bien-un-travailleur-frontalier>

<sup>28</sup> <https://www.eurodistrict-pamina.eu/UserFiles/File/documents-officiels/convention-gect-8-juin-2018-nb.pdf>

<sup>29</sup> <https://www.eurodistrict-pamina.eu/UserFiles/File/documents-officiels/reglement-interieur-personnel-20211129.pdf>

## 2. The particular case of a worker in the Spain-France cross-border area and possible solutions

The cross-border issue that initiated this case study is that of workers employed by an EGTC, which are subject to the different taxing systems on personal income in France and Spain. Staff working for the same organization and implementing the same taxes are subject to different taxing rates, which ends up in remarkable disparities and therefore unequal earning. This situation particularly affects Spanish residents working for EGTCs located in France.

In order to analyse the various aspects of this situation, a number of steps need to be described in detail.

To understand the global context, we need to bear in mind that a variety of legal frameworks take place at the Spanish side of the border. This is mainly due to the constitutional structure in Spain, which acknowledges taxing power to the territories of Bizkaia, Araba, Gipuzkoa and Navarre. Therefore, the taxing legislation and procedures in these four territories could be different from the rest of the Spanish territories. At our border, the Spanish taxing legislation applies to Aragón, Catalunya and the Balearic Islands.

### a) The concept of residency

The bilateral taxing agreement between Spain and France signed in 1995 covers the concept of residency in article 4. The article quotes fully the OECD Model Convention, and therefore the wording and the interpretation of the Convention are applicable to the bilateral treaty. Art 4.1 states:

*'Resident of a Contracting State' means any person who is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature (...). This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein.*

Article 4.1 is making a clear difference between residency in one State and the possibility that an individual needs to pay taxes in another State for income obtained in that other State. That could be the case of a worker who is resident in Spain, who pays taxes in Spain on the overall income, but who could also pay some taxes in the employment State.

Article 9 of the Spanish Act on Personal Income Tax<sup>30</sup> contains the two criteria to qualify as a resident in Spain:

- The permanence of over 183 days in Spanish territory
- The fact that the person has the core of his/her activities or economic interest in Spain.

Being a resident in Spain implies declaring taxes in Spain as regards the overall individual income (salaries, capital and income from any source). In our case, a resident in Spain working in France needs to declare taxes in Spain on the overall income, but it is also possible that the worker also pays taxes in France only on the salaries obtained there.

## b) Taxing on salaries

Article 15 of the bilateral agreement between Spain and France refers to the taxing system on salaries for residents either in Spain or in France. Irrespective of their country of residence, the salaries obtained in one of the States are only taxable in that State. Therefore, the general rule is that taxes on salaries are paid at the employer's State.

Article 15.1 states that:

*(...) salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State (...)*

Article 15.2 contains the exception of that general rule:

*(...) remuneration derives by a resident of a contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:*

- a) The recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in any twelve month period (...)*
- b) The remuneration is paid by, or on behalf of, an employer who is not a resident of the other State, and*
- c) The remuneration is not borne by a permanent establishment which the employer has in the other State*

Therefore, the residence State could tax on salaries obtained in the other State if the worker is *present* in the residence State for over 183 days in a year.

Being *present* does not mean to *live* or have the main economic interests in a particular country.

The OECD commentary on article 15 highlights that the general rule is taxation at the employer's State<sup>31</sup>. Employment is usually exercised in the place where the employee is physically present. Therefore, 'presence' needs to be interpreted as day of presence at the employer's State.

The commentary is very clear on the fact that article 15.2 is an exception, and the three conditions need to be met in order to apply the exception (and therefore pay taxes in the residence State).

The interpretation of the 183 days of art. 15 of the OECD Model Convention is provided as Commentary<sup>32</sup>:

---

<sup>31</sup> [https://read.oecd-ilibrary.org/taxation/model-tax-convention-on-income-and-on-capital-condensed-version-2017/commentary-on-article-15\\_mtc\\_cond-2017-18-en#page1](https://read.oecd-ilibrary.org/taxation/model-tax-convention-on-income-and-on-capital-condensed-version-2017/commentary-on-article-15_mtc_cond-2017-18-en#page1)

<sup>32</sup> [https://read.oecd-ilibrary.org/taxation/model-tax-convention-on-income-and-on-capital-condensed-version-2017/commentary-on-article-15\\_mtc\\_cond-2017-18-en#page1](https://read.oecd-ilibrary.org/taxation/model-tax-convention-on-income-and-on-capital-condensed-version-2017/commentary-on-article-15_mtc_cond-2017-18-en#page1)

*“A day during any part of which, however brief, the taxpayer is present in a State counts as a day of presence in that State for purposes of computing the 183 day period”.*

Therefore, the criterion refers to the presence, not the residency. However, some bilateral treaties require that the worker comes back to the residence State every day. It was the case in the Spain-France Convention of 1961, but art 15 of the 1995 Treaty does not include any reference to returning to the residence State every day.

Art 15 of the OECD Model refers to ‘presence’, whereas the ES-FR Treaty of 1995 refers to ‘permanence’. The Spanish tax authorities<sup>33</sup> refer to the OECD Model Convention and consider ‘permanence’ as being present for part of the day in the relevant country.

As a result of all of the above, a resident in Spain working in France for over 183 days a year, pays taxes in Spain on the overall income, and pays taxes in France only on the salaries obtained in France. When declaring taxes in Spain, a deduction is applied to the taxes declaration. According to article 18 of the Spanish Individual Income Tax Act, the deduction is calculated with the perspective of deducing the lowest amount possible<sup>34</sup>.

However, the Spanish Act on Personal Income Tax<sup>35</sup> foresees in article 7.p that working income not exceeding 60.100€ a year is exempted from taxing in Spain under two conditions:

- The employer is based in another country (France, in our case)
- Taxes are actually paid at the employer’s country (France, in our case).

The Regulation<sup>36</sup> providing further details on the Spanish Act confirms these conditions. Besides, a similar exemption can be found in art. 9.17 of the Bizkaia Act on Personal Income Tax<sup>37</sup>.

However, art 9.17 of the Gipuzkoa Act on Personal Income Tax<sup>38</sup>, art. 7.n of the Navarre Act on Personal Income Act<sup>39</sup> and art. 9.17 of the Araba Act on Personal

---

<sup>33</sup> Tribunal Económico Administrativo Central, Decision of 28 March 2023:

<https://serviciostelematicosext.hacienda.gob.es/TEAC/DYCTEA/criterio.aspx?id=00/04045/2020/00/0/1&q=s%3D1%26rs%3D%26rn%3D%26ra%3D%26fd%3D%26fh%3D%26u%3D%26n%3D%26p%3D%26c1%3D%26c2%3D%26c3%3D%26tc%3D%26tr%3D%26tp%3D%26tf%3D%26c%3D%26pg%3D1>

<sup>34</sup> <https://sede.agenciatributaria.gob.es/Sede/ayuda/manuales-videos-folletos/manuales-practicos/irpf-2022/c18-cuota-liquida-resultante-autoliquidacion/deducciones-cuota-liquida-total/deduccion-doble-imposicion-internacional/objeto-regimen-general-deduccion.html>

<sup>35</sup> Ley 35/2006, de 28 de noviembre, del Impuesto sobre la Renta de las Personas Físicas.

[https://noticias.juridicas.com/base\\_datos/Fiscal/135-2006.t1.html#a7](https://noticias.juridicas.com/base_datos/Fiscal/135-2006.t1.html#a7)

<sup>36</sup> Real Decreto 439/2007, de 30 de marzo, por el que se aprueba el Reglamento del Impuesto sobre la Renta de las Personas Físicas. [https://noticias.juridicas.com/base\\_datos/Fiscal/rd439-2007.t1.html#a6](https://noticias.juridicas.com/base_datos/Fiscal/rd439-2007.t1.html#a6)

<sup>37</sup> Norma Foral 13/2013, de 5 de diciembre, del Impuesto sobre la Renta de las Personas Físicas.

[https://www.bizkaia.eus/documents/880307/15187815/ca\\_13\\_2013.pdf/ce52e403-4fca-9ef7-bf85-2505ba29f921?t=1707135311561](https://www.bizkaia.eus/documents/880307/15187815/ca_13_2013.pdf/ce52e403-4fca-9ef7-bf85-2505ba29f921?t=1707135311561)

<sup>38</sup> Norma Foral 3/2014, de 17 de enero, del Impuesto sobre la Renta de las Personas Físicas del Territorio Histórico de Gipuzkoa. <https://www.gipuzkoa.eus/es/web/ogasuna/normativa/aprobada/-bilatu/kategoria/2460114>

<sup>39</sup> Texto Refundido de la Ley Foral del Impuesto sobre la Renta de las Personas Físicas (Decreto Foral Legislativo 4/2008, de 2 de junio. <http://www.nafarroa.gob.es/NR/rdonlyres/9F0B796F-D699-4BEF-87E2-0BB39D86C9FC/0/TRLFIRPFv73.html?v=20240315#a7>

Income Tax<sup>40</sup> contain an additional condition: the worker needs to be relocated to another country in the framework of a transnational service provision by the company of the displaced worker. Besides, these Acts exclude the possibility that cross-border workers benefit from this exemption. Therefore, the legislation in Gipuzkoa, Araba and Navarre restrict the application of the exemption to the relocation and the provision of a transnational service between companies.

In this framework, the staff working for an EGTC whose headquarters are located in France could benefit from the exemption only if one organisation based in Gipuzkoa, Araba or Navarre actually send workers to France in view of a *transnational* service provision. It could be the case that the staff belongs to an organization located in these 3 territories, or if the staff is selected by these organisations, and they are relocated to France to provide for that service.

Please note that no definition of cross-border exists. The registration in the competent registries is the only way to identify a cross-border worker.

Therefore, two different situations may take place:

- A Spanish resident working and being taxed in France, and subject to the Spanish or Bizkaian Act will benefit from the exemption
- A resident in Gipuzkoa, Araba or Navarre working and being taxed in France will benefit from the exemption only if they have been sent to France by the company/organisation based in Gipuzkoa, Araba or Navarre in view of a transnational service provision.

The case law reminds that the objective of this legal provision is to promote the internationalization of the human capital resident in Spain, to reduce the fiscal burden of those who are resident in Spain and are temporarily working in another country<sup>41</sup>.

The applicable case-law reminds that the worker needs to relocate (*trasladarse*), which implies physical presence in the place of work. The nature of the work is not defined by the law, nor the type of worker (it could be a civil servant as well). In addition, there is no limitation or definition of the time spent in the other country.

Remote work is excluded from this exemption<sup>42</sup> and the worker needs to prove the physical relocation. Therefore, the worker will need to keep evidence of the relocation by means of hotel invoices, taxi receipts, plane tickets, etc.

---

<sup>40</sup> Normal Foral 33/2013, de 27 de noviembre, del Impuesto sobre la Renta de las Personas Físicas. [https://web.araba.eus/documents/105044/985536/INDICE\\_NORMA+FORAL\\_IRPF\\_CAS.pdf/9b46cbec-3972-86b4-9bd5-7c07e710a68a?t=1718003447202](https://web.araba.eus/documents/105044/985536/INDICE_NORMA+FORAL_IRPF_CAS.pdf/9b46cbec-3972-86b4-9bd5-7c07e710a68a?t=1718003447202)

<sup>41</sup> Decision 08/07466/2021/00/00 of the Catalan Economic and Tax Court compiles the applicable case law. <https://serviciostelematicosext.hacienda.gob.es/TEAC/DYCTEA/criterio.aspx?id=08/07466/2021/00/0/1&q=s%3D1%26rs%3D%26rn%3D%26ra%3D%26fd%3D%26fh%3D%26u%3D24%26n%3D%26p%3D%26c1%3D%26c2%3D%26c3%3D%26tc%3D1%26tr%3D%26tp%3D%26tf%3D%26c%3D2%26pg%3D2>

<sup>42</sup> Aznárez Sierra, A. y Martínez Lobera, T. 'La problemática del régimen de exención de los trabajadores desplazados. Artículo 7.p) LIRPF', Instituto de Estudios Fiscales, Cuadernos de Formación. Colaboración 20/19. Volumen 25/2019. [https://www.ief.es/docs/destacados/publicaciones/revistas/cf/25\\_01.pdf](https://www.ief.es/docs/destacados/publicaciones/revistas/cf/25_01.pdf)



Neither the Spanish case-law nor the legal literature excludes any country to be considered as the worker destination. It is not mentioned if the worker needs to have labour contract under Spanish law.

As a result of all of the above, we may conclude that a Spanish resident working and being taxed in France will only declare working revenues in Spain for the salary exceeding 60.100€/year (60.000€ in Navarre). For salaries exceeding those amounts, Spanish residents need to indicate the net income (the social security contributions are deducted from the gross salary). This means that the usually higher social security contributions in France are already deducted here. Finally, they need to indicate the amount actually paid as tax in France (please see the following figure).

The screenshot shows a digital form for the 'Deducción por doble imposición internacional' (International double taxation relief) section of the Spanish IRPF declaration. The form is titled 'Deducción por doble imposición internacional' and 'Modalidad Declarante'. It contains the following fields and text:

- Rendimiento neto de trabajo obtenido en el extranjero (sin computar los gastos y reducciones reflejados en las casillas 0019, 0020, 0021 y 0023 de la página 4 de la declaración):** A yellow input field.
- Otros rendimientos netos reducidos obtenidos en el extranjero incluidos en la base general:** A white input field.
- Ganancias patrimoniales obtenidas en el extranjero incluidas en la base general:** A white input field.
- Impuesto satisfecho en el extranjero (\*):** A white input field.

Below the fields, there is a note: **(\*) Si existe convenio de doble imposición con el país en el que se obtienen los rendimientos, el impuesto satisfecho en el extranjero reflejado no puede exceder del importe máximo deducible previsto en dicho convenio.**

At the bottom of the section, there are two buttons: 'Aceptar' (Accept) and 'Cancelar' (Cancel).

Source: template for the Spanish declaration of personal income, version of 2024

In our case, the worker resident in Spain will only pay taxes for the working income in France, and may be exempted from declaring this working income in Spain if the salary is lower than 60.100€ (60.000€ in Navarre) per year. Salaries exceeding that amount need to be declared in Spain together with the taxes actually paid in France.

Please note that residents in Gipuzkoa, Araba and Navarre need to demonstrate the actual relocation of workers in the framework of a transnational service provision.

### c) The particular cross-border regime for workers and the 20km rule

The overall system set by the bilateral Treaty between Spain and France in 1995 has a particular situation as regards the cross-border zone. In 1961, a bilateral agreement between Spain and France was signed to rule the labour conditions of cross-border workers when Spain did not belong to the European Economic Community. Therefore no free movement of workers was applicable at the time. The 1961 Treaty identified a list of municipalities (under 20 km from the border). An additional Treaty signed in 1973 determined that cross-border workers would pay taxes only in the State of residence, and would need to obtain a certificate to qualify as cross-border workers.

It is to be noted that the 20 km requirement does not allow to apply the cross-border regime to workers and employers located further than that. In our case study, the Euro-region Pyrénées Méditerranée cannot benefit from the cross-border regime.

The fact that the 1961 and 1973 Agreements were signed before Spain joined the European Economic Community (EEC), and the lack of effective coordination between the authorities has led to a diversification of regimes along the border and confusion to the workers. This all leads to legal insecurity both for authorities and citizens<sup>43</sup>.

France and Spain have not agreed on a common document to determine the condition of cross-border worker. In this situation, the Gipuzkoa and Navarre authorities have regulated the conditions to become a cross-border worker.

Gipuzkoa created its own Registry of Cross-Border Workers in 1996, and defined the requirement for cross-border workers: persons obtaining salaries in Gipuzkoa, residing in France (no mention of kilometers), where they come back every day. The tax authorities in Gipuzkoa<sup>44</sup> and the competent Court<sup>45</sup> agreed that the place of residence and place of work do not need to be in the list of cross-border municipalities included in the Spain-France Agreement of 1961. According to Escalada, such bilateral Agreement is a labour Agreement, and not a tax Agreement. In addition, it was signed when Spain was not a member of the EEC and no free movement of workers was applicable to it.

A cross-border worker registered in Gipuzkoa will not be taxed in Gipuzkoa and no withholding will be applied at source by the employer.

No Registry exists in Bizkaia, but the competent tax authority applies the same criteria as in Gipuzkoa. However, the tax authorities in Navarre and Álava stick to the list of municipalities included in the Spain-France Agreement signed in 1961. The competent Court in Navarre holds the opposite argument<sup>46</sup> and considers that the 20km needs to be enlarged to realistic distances that can be taken every day.

In this context, a cross-border worker in these areas could choose between being registered and pay taxes in Spain only, or pay for working income in France and be subject to the general system described in section b). Please note that there are specificities for residents in Gipuzkoa, Araba and Navarre.

d) Possible next steps to improve the situation at the Spain-France border

The cross-border organisations active in the Spain-France area claim that the Spanish residents who are taxed in France as for their working income are subject to higher taxing rates, which leads to unequal situations among the staff working for the same

---

<sup>43</sup> Escalada Utrilla, N. 'Trabajadores fronterizos en el Convenio de Doble Imposición con Francia. Polémica aplicación del acuerdo complementario de 25 de enero de 1961', Instituto de Estudios Fiscales, 2012

<sup>44</sup> Tribunal Foral Económico-Administrativo de Gipuzkoa

<sup>45</sup> Tribunal Superior de Justicia del País Vasco

<sup>46</sup> Tribunal Superior de Justicia de Navarra, Decision of 28 December 2007

organization. Concrete figures of these imbalances are needed in order to confirm if these imbalanced taxation regimes could lead to actual double taxation.

Double taxation has been defined in one of the few EU legal provisions dealing with direct taxation. It applies to corporate tax, but the fact that both types of taxes have a similar structure, it could be applied by analogy. Article 2 of Directive 2017/1852<sup>47</sup> defines double taxation as:

*the imposition by two or more Member States of taxes covered by an agreement or convention referred to in Article 1 in respect of the same taxable income or capital when it gives rise to either: (i) an additional tax charge; (ii) an increase in tax liabilities; or (iii) the cancellation or reduction of losses that could be used to offset taxable profits.*

Article 2 of Directive 2017/1852 could be used as an argument to conclude that the current cross-border situation is actually leading to double taxation. However, the use and application of this argument needs to start by a legal procedure between the worker and the Spanish tax authorities, which could lead to a judicial procedure. Such procedures are costly and imply a long period of time.

As regards the cross-border regime, two main aspects could be raised when advocating for a change in the system:

- the legal uncertainty derived by the various legal provisions, and the doubts about the applicability of some of them;
- the outdated distance limitations of 20 kilometer from the border in the current context

### **3. Conclusions**

As a general observation, it is a fact that the taxing system in cross-border areas is aligned with the OECD model and the general rule is to pay for working income at the employer's State. The rule seems to be consolidating even in cases of modifications or updates of the relevant agreements, for example as regards teleworking.

In our case, the possible solutions to the unbalanced taxing situations in the cross-border areas between Spain and France refer to the legal-diplomatic level and to administrative approaches.

At a legal-diplomatic level, advocacy actions need to be launched or continued in view of a clearer legal framework (and legal certainty) for the cross-border area. In particular, when advocating for a change in the Spain-France bilateral treaty, the following aspects could be further discussed and improved:

- The need to agree on a protocol that would rule out the agreements of 1961 and 1973 from the legal system;
- the need for coordination between Spain and France as regards the personal income tax, and in particular the cross-border regime and related requirements;

---

<sup>47</sup> Council Directive (EU) 2017/1852 of 10 October 2017 on tax dispute resolution mechanisms in the European Union

- the need to extend the cross-border area to realistic distances as of 2024 and beyond;
- the need to take into account the current teleworking systems and high mobility of workers;
- the possibility to establish a compensation system for those individuals that bear a higher taxing burden as a result of residing in one country and working in the other country, following the example of The Netherlands-Belgium or The Netherlands-Germany borders.

In addition to this, a thorough analysis of the imbalances caused by the two taxing systems would be needed. Statistics on the different taxing burden borne by workers on each side of the border are needed to determine if the current system leads to a *de facto* double taxation situation.

At an administrative level, there are a number of solutions at hand:

- explore the possibility to benefit from the exemption of working revenues obtained and taxed in another country (for Spanish and Bizkaia residents);
- explore the possibilities for residents in Gipuzkoa, Araba and Navarre to benefit from that exemption, as the requirements are different from Spain and Bizkaia;
- explore the possibility to select staff by organisations on one side of the border and relocate them to an organization working on the other side of the border. This would follow the example of PAMINA EGTC, where the staff is selected and contracted by the EGTC members of one side of the border, then relocated to the EGTC headquarters on the other side of the border;
- explore the possibility for an EGTC to have two official headquarters, one on each side of the border. It could allow contracting staff on each side of the border, subject to the respective legal framework.

Last but not least, one additional tool at hand is to use the opportunities offered by ISO1 type of projects under the Interreg POCTEFA Programme. The tax authorities along the border could be gathered under an ISO1 project to discuss on the various aspects related to the modification of the Treaty, and to the harmonization of criteria when applying the Treaty. Such a project would need to have all relevant authorities at all territorial levels involved.

IV. A full list of all legal provisions relevant to the case with the correct citation both in original language and in English

Convenio entre el Reino de España y la República Francesa a fin de evitar la doble imposición y de prevenir la evasión y el fraude fiscal en materia de impuestos sobre la renta y sobre el patrimonio, firmado en Madrid el 10 de octubre de 1995, BOE núm 140, de 12 de junio de 1997, BOE-A-1997-12729; Convention between the Kingdom of Spain and the French Republic to avoid double taxation and prevent tax evasion and tax fraud on the personal income and property taxes, signed the 10 October 1995 in Madrid, Official Law Gazette No. 140 of 12 June 1997, OLG-A-1997-12729.

Acuerdo complementario entre España y Francia relativo a los trabajadores fronterizos. BOE núm. 69, de 21 de marzo de 1962, páginas 3862 a 3872, BOE-A-1962-4601; Complementary Agreement between Spain and France on cross-border workers, Official Law Gazette No. 69 of 21 March 1962, pages 3862 to 3872, OLG-A-1962-4601.

Instrumento de Ratificación del Convenio entre España y Francia para evitar la Doble Imposición en Materia de Impuestos sobre la Renta y sobre el Patrimonio, «BOE» núm. 109, de 7 de mayo de 1975, páginas 9592 a 9598 hecho en Madrid el 27 de junio de 1973. BOE-A-1975-9388. Instrument of Ratification of the Convention between Spain and France to avoid double taxing on personal income and property taxes, Official Law Gazette No. 109 of 7 May 1975, pages 9592 to 9592, done in Madrid the 27 June 1973. OLG-A-1975-9388.

Ley 35/2006, de 28 de noviembre, del Impuesto sobre la Renta de las Personas Físicas, BOE núm 285 de 29 de noviembre de 2006; Law 35/2006 of 28 November, Personal Income Tax, Official Law Gazette No. 285 of 29 November 2006.

Real Decreto 439/2007, de 30 de marzo, por el que se aprueba el Reglamento del Impuesto sobre la Renta de las Personas Físicas, BOE núm 78 de 31 de marzo de 2007; Royal Decree 439/2007 of 30 March, which approves the Regulation of the Personal Income Tax, Official Law Gazette No 78 of 31 March 2007.

(Araba) Norma Foral 33/2013, de 27 de noviembre del Impuesto sobre la Renta de las Personas Físicas (B.O.T.H.A. nº 140 de 9-12-13, Suplemento); Foral Law 33/2013 of 27 November, Personal Income Tax for the Historical Territory of Araba, Official Gazette of the Historical Territory of Araba, No 140 of 9 December 2013.

(Bizkaia) Norma Foral 13/2013, de 5 de diciembre, del Impuesto sobre la Renta de las Personas Físicas (BOB 13 de diciembre); Foral Law 13/2013 of 5 December, Personal Income Tax, Official Gazette of Bizkaia of 13 December.

(Gipuzkoa) Norma Foral 3/2014, de 17 de enero, del Impuesto sobre la Renta de las Personas Físicas del Territorio Histórico de Gipuzkoa; Foral Law 3/2014 of 17 January, Personal Income Tax for the Historical Territory of Gipuzkoa.

(Navarre) Texto refundido de la Ley Foral del Impuesto sobre la Renta de las Personas Físicas (Decreto Foral Legislativo 4/2008, de 2 de junio); Foral Law of the Personal Income Tax (Foral Legislative Decree 4/2008 of 2 June)



## V. References

Commission proposal to strengthen the Single Market by tackling legal and administrative obstacles in Europe's cross-border regions, 12 December 2023.

'Direct taxation: Personal and company taxation, European parliament', Factsheets on the European Union, October 2023.

'Une répartition équitable de l'impôt dans les zones transfrontalières. Conflits potentiels et possibilités de compromis', Congrès des Pouvoirs Locaux et Régionaux, Council of Europe, Rapport CG37(2019)10final, 29 October 2019.

'Frontier workers in the EU' European Parliament, Directorate general for research, Working Paper, Social Affairs Series-W 16A, May 1997.

'Création d'une dotation de compensation frontalière', Texte n° 711 rectifié (2022-2023) de M. Olivier JACQUIN, déposé au Sénat le 7 juin 2023.

Niessen, H. 'Frontier Workers' Tax and Social Security Status in Europe-Optimizing the Legal Status in a Changing Landscape', International Tax Studies, October 2022.

Adela Feranecová, Eva Manová, Marek Meheš, Jana Simonidesová, Slavomíra Stašková and Pavel Blaščák (2017). 'Possibilities of harmonization of direct taxes in the EU. Investment Management and Financial Innovations, 14(2-1), 191-199. doi:10.21511/imfi.14(2-1).2017.04.

'Emploio. Diagnostic et éléments clés', elaborated in the framework of the Interreg POCTEFA programme.

Escalada Utrilla, N. 'Trabajadores fronterizos en el Convenio de Doble Imposición con Francia. Polémica aplicación del acuerdo complementario de 25 de enero de 1961', Instituto de Estudios Fiscales, 2012.

Mission Opérationnelle Transfrontalière, 'Impacts du télétravail transfrontalier', May 2022.

Aznárez Sierra, A. y Martínez Lobera, T. 'La problemática del régimen de exención de los trabajadores desplazados. Artículo 7.p) LIRPF', Instituto de Estudios Fiscales, Cuadernos de Formación. Colaboración 20/19. Volumen 25/2019.

Sicre, M. 'La fiscalitat dels treballadors transfronterers entre Espanya i França', Universitat de Girona, tesi doctoral, 2021

Christiana HJI Panayi, The Harmonization of Direct Taxes In: EU Fiscal Federalism. Edited by: Alicia Hinarejos and Robert Schütze, Oxford University Press. © Christiana HJI Panayi 2023. DOI: 10.1093/oso/9780198833284.003.0005