

CONFLICTS IN THE INTERNATIONAL TAX LAW AND ANSWERS OF THE EUROPEAN TAX LAW

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ABSTRACT: *This study tries to show the essence of the international tax law, and gives a definition of it, as the origine of the international tax conflicts, but secondly the international tax law solved the international tax conflicts. One device of the solving method of the international tax law is the international treaties between the Member States about the avoidance of the double taxation. We should give a definition to the European tax law, as the result of the European tax harmonisation, but the main question is, that how can the European tax law connect to the international tax law? The European tax law is one part of the international tax law, it contents the 27 Member State's national tax law, and their legal sources and own solutions of the international tax law's conflicts. Furthermore in one hand the international tax conflicts are originated from the international and European tax law, but in second hand the international and European tax law is a legal-field, which gives solution for these conflicts and for the international tax problems. What kind of conflicts have the international and European tax law, and what kind of solutions have in the European tax law? This study try to show the most knowing international tax conflicts- as double taxation, tax evasion, tax discrimination - and the relief from it, the solutions and answers of the European tax law, like legal sources of the European tax law, and the cases of the European Court of Justice.*

KEYWORDS: *international tax law, European tax law, tax discrimination, double taxation, avoidance of the double taxation, tax conflicts, tax cases, European Court of Justice.*

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