

ISSUES OF INTERNATIONAL DOUBLE TAXATION, IN PARTICULAR TO THE ISSUES OF EMPLOYMENT

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ABSTRACT: *European integration, the accession of member states to the European Union, required the harmonization of tax regulations. The unity of the Union has been based on the completion of the single internal market, which is important for ensuring the free movement of persons. Although the right to tax is fundamentally vested in the state, there are already attempts at legal harmonization in the founding treaties on tax issues. Taxation is not only governed by national law, in addition to bilateral tax conventions, the institution of double taxation is significant in terms of employment. The problem of double taxation of income can be traced back to the recognition of the sovereignty of the Member States. Double taxation is a fundamental problem of international tax law, which represents a conflict between the tax laws of states, which requires increased attention when employed in a Member State other than the State of residence for tax purposes.*

KEYWORDS: *employment, double taxation of incomes, solution of the international double taxation, international tax law*

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