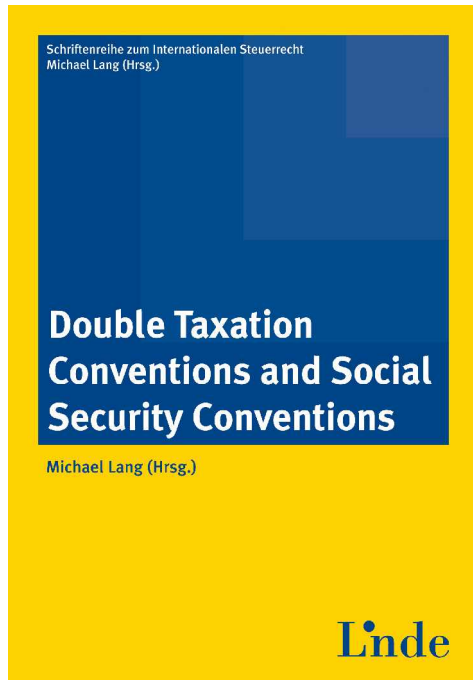


# With 18 National Reports and contributions by tax experts



As social security systems can be based on contributions as well as on taxes, it is of international interest to investigate the relation between double tax conventions and social security conventions. The aim of this book is to point out similarities as well as differences between these two types of conventions. 18 National Reports from nearly all EU countries as well as Israel, New Zealand, Russia and the USA on this topic are compiled and published in this volume. Additionally, experts in this field have volunteered contributions dealing with specific problems of tax treaties and social security conventions.

The National Reports partly focus on the comparison of certain types of provisions contained in such conventions, for example anti-discrimination clauses or the provisions concerning migrant workers. Moreover, multilateral conventions as well as EC law and the jurisdiction of the ECJ are the basis of this book. The objective of this book is to show whether and to what extent experiences made through the application of the one type of convention can be used for the other type, and which conclusions can be drawn for future contracts.

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