



Faculty of Law

Postgraduate course: International and European Tax Law

Cross-border taxation of students and professors

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1. Introduction

The international mobility of students and professors has become a defining feature of today's educational and research landscape. Every year, large numbers of students pursue degrees abroad, while professors travel to another country to teach and conduct research. This global circulation of knowledge fosters cultural understanding, strengthens international cooperation and enhances intellectual development.¹

But behind this dynamic exchange lies a complex legal and financial framework, this is notably in the area of taxation. Determining which country may tax income earned abroad, whether in the form of scholarships or salaries, can be challenging. In many cases, both the home and host countries claim taxing rights, which would result in double taxation. Such overlapping claims create administrative and financial obstacles that can discourage academic mobility and burden individuals.² In response to these potential barriers, the international community has established mechanisms to coordinate taxing rights and protect taxpayers engaged in cross-border academic activities. Two central instruments in this matter are the OECD Model Tax Convention and the UN Model Tax Convention. These model treaties provide guidance for allocating taxing rights fairly, establishing rules for taxing students and teachers and aim to prevent the double taxation.³

This essay examines the challenges that students and professors may encounter when engaging in cross-border academic activities. It begins by analysing the legal framework governing these situations, focusing on the OECD Model Tax Convention and the UN Model Tax Convention. Both models are studied to identify their objectives and principles. This is followed by a comparison that highlights the key differences in how each allocates taxing rights. Furthermore, this essay explores in greater depth the provisions that directly concern students and professors. The analysis clarifies how these provisions aim to prevent double taxation and facilitate international mobility.

Finally, the essay applies these treaty rules to a concrete example, demonstrating how the OECD and UN Models function in practice when determining the tax obligations of students and professors engaged in cross-border activities.

2. Tax issues arising from the cross-border academic activities

Cross-border taxation can create challenges for students and professors engaged in international academic activities. These challenges arise from differences in national tax laws, the complexity of tax treaties and the administrative burdens associated with complying with multiple tax systems. It is important to understand these challenges to ensure smooth academic mobility and to prevent unintended consequences like financial burdens.

¹ Hauerwas, L. B., Skawinski, S. F. & Ryan, L. B. (2017) 'The longitudinal impact of teaching abroad: An analysis of intercultural development', *Teaching and Teacher Education*, 67, pp. 202–213. doi:10.1016/j.tate.2017.06.009; INOMICS Team (2015) 'Teaching abroad: challenges and advice for teaching at a university in a foreign country', INOMICS. 22 April. Available at: <https://inomics.com/es/insight/teaching-abroad-challenges-and-advice-teaching-university-foreign-country-45353>, (Accessed: 9 December 2025); OECD (2025) What are the key trends in international student mobility? *Education Indicators in Focus*, No. 88, March. Paris: OECD Publishing. Available at: https://www.oecd.org/content/dam/oecd/en/publications/reports/2025/03/what-are-the-key-trends-in-international-student-mobility_495dcfac/2a423a76-en.pdf (Accessed: 9 December 2025).

² Prodigy Finance (n.d.) Understanding the tax implications of earning while studying abroad. Prodigy Finance Blog. Available at: <https://prodigyfinance.com/resources/blog/understanding-the-tax-implications-of-earning-while-studying-abroad/> (Accessed: 9 December 2025); Günther, O. and Csoklich, C. (2011) 'Visiting academics in double tax treaties', *Intertax*, 39(12), pp. 499–509. Available at: <https://kluwerlawonline.com/journalarticle/Intertax/39.12/TAXI2011061> (Accessed: 9 December 2025).

³ OECD, Model Tax Convention on Income and on Capital: Condensed Version 2017, Organisation for Economic Co-operation and Development, Paris, 2017; United Nations, United Nations Model Double Taxation Convention Between Developed and Developing Countries, Department of Economic and Social Affairs, 2017.

One of the most prevalent issues is double taxation, which occurs when the same income is taxed in both the home and host country. Students and professors can be affected. For example, a professor temporarily teaching abroad may have their salary taxed by both jurisdictions if a treaty fails to clearly allocate taxing rights. Similar to this example the same can happen to students who receiving scholarships or grants can cause double taxation if the host country treats the financial support as taxable income while the home country does not provide an exemption. Even grants intended solely to cover living expenses can be included in taxable income, leaving students with significantly reduced financial resources.⁴

Determining tax residency is another critical challenge. Individuals who split their time between multiple countries may face conflicting claims from both home and host states, resulting in additional administrative and financial burdens. These residency conflicts, however, can generally be resolved through the tie-breaker rules outlined in Article 4 of the OECD Model Convention, which provide guidance for identifying the country of residence for tax purposes.⁵

Uncertainty because of tax treaties further complicates the situation of students and professors. Treaties can lack clear definitions of key terms such as “student” or “business trainee”. The absence of precise definitions can create uncertainty about qualification for treaty benefits and lead to inconsistent application across countries. In addition, unclear rules regarding the duration of stay, source of income or professional status can cause confusion.⁶

3. Legal framework

3.1. International Tax Law

To address the difficulties caused by cross-border taxation, conventions have developed that serve as templates for countries. These models aim to prevent double taxation, clarify taxing rights and promote cross-border economic activity, trade. Countries generally use these models as starting points when drafting treaties, adapting provisions to suit their domestic needs. The two most widely recognized examples are the OECD Model Tax Convention and the UN Model Double Taxation Convention, both of which have significantly influenced international tax practice.⁷

3.2. OECD Model Tax Convention

The OECD Model Tax Convention provides a standardized framework to resolve common issues of juridical double taxation. It clarifies and confirms the fiscal situation of taxpayers engaged in commercial, industrial, financial or other activities across borders by offering a uniform set of solutions. The full version of the OECD Model includes Articles and Commentaries, historical notes, positions of non-member economies, OECD Council Recommendations and background reports. Because of this the OECD Model serves as a foundational guide for negotiating, interpreting and applying bilateral tax treaties. It allocates taxation rights between the source country and the residence country for different types of income, such as dividends, interest and

⁴ Prodigy Finance (n.d.) Understanding the tax implications of earning while studying abroad. Prodigy Finance Blog. Available at: <https://prodigyfinance.com/resources/blog/understanding-the-tax-implications-of-earning-while-studying-abroad/> (Accessed: 9 December 2025); Günther, O. and Csoklich, C. (2011) ‘Visiting academics in double tax treaties’, *Intertax*, 39(12), pp. 499–509. Available at: <https://kluwerlawonline.com/journalarticle/Intertax/39.12/TAXI2011061> (Accessed: 9 December 2025).

⁵ Article 4 of the Model Tax Convention on Income and on Capital: Condensed Version 2017, Publishing, Paris, 2017.

⁶ Günther, O. and Csoklich, C. (2011) ‘Visiting academics in double tax treaties’, *Intertax*, 39(12), pp. 499–509. Available at: <https://kluwerlawonline.com/journalarticle/Intertax/39.12/TAXI2011061> (Accessed: 9 December 2025).

⁷ OECD, Model Tax Convention on Income and on Capital: Condensed Version 2017, Organisation for Economic Co-operation and Development, Paris, 2017; United Nations, United Nations Model Double Taxation Convention Between Developed and Developing Countries, Department of Economic and Social Affairs, 2017.

royalties. It also provides mechanisms for dispute resolution and the exchange of tax information. Each article is accompanied by detailed commentary that clarifies its purpose and offers guidance on interpretation and application.⁸

Although the OECD Model is not legally binding, it is widely regarded as a standard reference in international tax law. Countries frequently modify its provisions to meet specific policy objectives. The OECD Model has been more favourable to capital-exporting countries, reflecting the composition of the OECD, which consists primarily of economically advanced nations. Its framework facilitates cooperation among members while promoting cross-border investments by residents of capital-exporting states. Over time, an increasing number of countries outside the OECD have adopted the model to grow strategic and economic relationships with its members.⁹

3.3. UN Model Tax Convention

The UN Model Tax Convention is developed to address the allocation of taxing rights between developed and developing nations. The UN Model emphasizes granting greater taxing rights to source countries, which are often developing or capital-importing nations where income is generated. The UN Model consists of articles covering the treaty's scope, definitions, allocation of taxing rights on different kinds of income, but also subject like capital and the methods for eliminating double taxation when tax rights are shared. It also includes provisions preventing certain forms of tax discrimination, facilitating the exchange of information, assisting in tax collection and resolving disputes through a mutual agreement procedure. Additional articles address treaty abuse and ensure the proper application of treaty rules. The UN Model is particularly supportive of developing countries, helping them retain a fair share of tax revenue from foreign investments.¹⁰

4. Cross-border taxation of students

4.1. OECD Model Tax Convention

Students who pursue education abroad often receive financial support such as scholarships that may be taxed differently across jurisdictions. Article 20 of the OECD Model Tax Convention addresses this issue by granting an exemption in the host state for certain payments made to students or business apprentices. Three cumulative conditions must be satisfied to benefit from Article 20:

- Residence immediately before departure: the individual must have been a resident of the home contracting state directly before entering the host state. This ensures a direct fiscal connection and prevents treaty shopping.
- Purpose of presence: the sole purpose of the individual's presence must be education or training.

⁸ OECD, Model Tax Convention on Income and on Capital: Condensed Version 2017, Organisation for Economic Co-operation and Development, Paris, 2017

⁹ OECD, Model Tax Convention on Income and on Capital: Condensed Version 2017, Organisation for Economic Co-operation and Development, Paris, 2017

¹⁰ UN, Model Double Taxation Convention between Developed and Developing Countries, Commentary, para. 3, page iii, 2017.

- Source of the payments: only payments from outside the host state qualify. Scholarships or grants from the home state fall within Article 20, whereas payments from host-state institutions fall outside its scope and may be taxed under other Income.¹¹

The provision establishes that payments received for a student's maintenance, education or training are exempt from tax in the host country, as long as the payments come from outside that country and the student was a resident of the other contracting state immediately before arriving. This exemption applies only to payments intended for educational maintenance and does not cover remuneration for services.¹² Income earned through employment, for example as part-time work or grants that resemble wages will fall instead under employment income¹³ or business profits¹⁴. Where a training programme includes practical work, it becomes necessary to distinguish between payments supporting education and payments constituting compensation for services. The article also wants to prevent individuals from exploiting the exemption. A student or apprentice qualifies only if they had an immediate and continuous tax connection to their home state before moving abroad. Someone who first establishes residence in a third country would generally not be eligible, unless they retain a meaningful secondary residence in their original home state.¹⁵

Notably, article 20 does not allocate taxing rights between the contracting states. It simply restricts the host state from taxing income sourced abroad. The lack of definitions for the terms "student" and "business apprentice" leaves interpretation to domestic authorities and the OECD Commentary. Traditionally, a "business apprentice" is understood as someone obtaining initial practical training under supervision, while a "student" may include individuals undertaking further education after completing vocational training, as Article 20 sets no limits on the nature or level of the educational programme.¹⁶

¹¹ Art. 20 OECD, Model Tax Convention on Income and on Capital, condensed version, Paris, OECD Publishing, 2017; R. Rohatgi, International Taxation, Volume 1: Principles, O. Ostaszewska en B.R. Obuoforibo (eds.), Amsterdam, IBFD, 2018, page 260-261.

¹² Art. 20 OECD, Model Tax Convention on Income and on Capital, condensed version, Paris, OECD Publishing, 2017.

¹³ Art. 15 OECD, Model Tax Convention on Income and on Capital, condensed version, Paris, OECD Publishing, 2017.

¹⁴ Art. 7 OECD, Model Tax Convention on Income and on Capital, condensed version, Paris, OECD Publishing, 2017.

¹⁵ Commentary on Art. 20 OECD, Model Tax Convention on Income and on Capital, condensed version, Paris, OECD Publishing, 2017.

¹⁶ R. Rohatgi, International Taxation, Volume 1: Principles, O. Ostaszewska en B.R. Obuoforibo (eds.), Amsterdam, IBFD, 2018, page 259.

4.2. UN Model Tax Convention

Article 20 of the UN Model mirrors the OECD provision, with the addition of the word “business trainees”. Because of “business trainee” being an undefined term this may lead to inconsistent interpretations across jurisdictions.¹⁷

Earlier versions of the UN Model included an additional Article 20(2), which extended relief to grants, scholarships, and part-time employment income not covered by Article 20(1). This broader relief aimed to accommodate developing countries that often rely on more flexible provisions to support inbound and outbound student mobility. However, the provision was deleted in 2001 due to administrative difficulties, enforcement challenges, and inconsistent application. The removal brought the UN Model closer to the OECD approach, narrowing the scope to payments strictly connected to maintenance, education and training.¹⁸

4.3. Example

Anina, a student from Belgium, moves to Greece for one year to study law. She receives a scholarship from her university in Belgium to cover her living and study expenses. The payment comes from outside Greece, Anina was a resident of Belgium immediately before arriving in Greece and the payment is solely for her maintenance and education, article 20 applies. Greece cannot tax her scholarship. However, if Anina takes a part-time job in Greece, that salary is taxable in Greece because it is income under employment.¹⁹

5. Cross-border taxation of professors

5.1. OECD Model Tax Convention and UN Model Tax Convention

Although both the OECD Model Tax Convention and the UN Model Tax Convention contain provisions addressing the tax treatment of students and trainees, neither model includes a specific article for visiting professors or teachers. Because there is no dedicated article for professors in the OECD or UN Model Conventions, their tax treatment must be determined by applying the general allocation rules. The relevant article depends on the nature of the professor’s work and their relationship to the payer of the income.²⁰

¹⁷ Para 3, UN, Model Double Taxation Convention between Developed and Developing Countries: Commentary, 2017, p. 449; R. Rohatgi, International Taxation, Volume 1: Principles, O. Ostaszewska en B.R. Obuoforibo (eds.), Amsterdam, IBFD, 2018, page 261.

¹⁸ R. Rohatgi, International Taxation, Volume 1: Principles, O. Ostaszewska en B.R. Obuoforibo (eds.), Amsterdam, IBFD, 2018, page 261-262; United Nations, United Nations Model Double Taxation Convention between Developed and Developing Countries: Commentary on Article 20, noting the deletion of former paragraph 2 (UN, 2001), available at https://www.un.org/esa/ffd/wp-content/uploads/2014/10/2STM_Taxation-EC18-2006-7-part2-R.pdf; DFDL, “A Preliminary Look at the New UN Model Tax Convention,” Bulletin for International Taxation (2002), discussing the historical text of Article 20(2) and the reasons for its removal, available at

https://www.dfdl.com/wp-content/uploads/2010/09/A_Preliminary_Look_at_the_New_UN_Model_Tax_Convention_BTR_2002.pdf.

¹⁹ Art. 15 OECD, Model Tax Convention on Income and on Capital, condensed version, Paris, OECD Publishing, 2017.

²⁰ R. Rohatgi, International Taxation, Volume 1: Principles, O. Ostaszewska en B.R. Obuoforibo (eds.), Amsterdam, IBFD, 2018, page 263.

When a professor acts in an independent capacity, for example as a self-employed lecturer, consultant or guest speaker, their income qualifies as business profits. The host state may tax the income only if the professor has a permanent establishment in that state. A permanent establishment generally requires a fixed place of business or another substantial presence. If no permanent establishment exists, the host country must refrain from taxing the income.²¹

If the professor is employed by a private university, research institute or other private entity, their income is qualified as income from employment. These three conditions prescribed must be satisfied for the remuneration to qualify for the exemption in the host state:

- The professor spends less than 183 days in the host state within a twelve-month period.
- The employer paying the salary is not a resident of the host state.
- The salary is not paid by or borne by, a permanent establishment that the employer has in the host state.

If these conditions are met, taxing rights remain with the state of residence.²² If a professor works for a government body, for example a public university, the income qualifies as a government service. Under this rule, remuneration paid by a government or government-funded institution is taxable only in the paying state, unless the professor becomes a resident of the host state for reasons unrelated to the temporary academic post. In cases where the conditions are met, the host state must grant an exemption.²³

5.2. Treaties

Despite this absence of articles regarding professors and teachers, many countries have chosen to address the issue in their bilateral tax treaties. Research shows that around half of all existing tax treaties include special provisions for visiting professors and teachers. These treaty clauses typically grant a temporary exemption in the host state for income derived from teaching provided that the academic's stay does not exceed a specified time limit.²⁴

5.3. Example

Professor Tsourouflis, is a Greek professor employed by a publicly funded university in Greece. He is invited to teach and lead a research project at a university in Belgium. Professor Tsourouflis stays in Belgium for more than 183 days during the year, but he remains officially resident in Greece, where his spouse and children continue to live. His salary is paid entirely by his Greek university. At first glance, this situation seems to create a risk of double taxation, as both Belgium

²¹ Art. 7 OECD, Model Tax Convention on Income and on Capital, condensed version, Paris, OECD Publishing, 2017.

²² Art. 15 OECD, Model Tax Convention on Income and on Capital, condensed version, Paris, OECD Publishing, 2017.

²³ Art. 19 OECD, Model Tax Convention on Income and on Capital, condensed version, Paris, OECD Publishing, 2017.

²⁴ R. Rohatgi, International Taxation, Volume 1: Principles, O. Ostaszewska en B.R. Obuoforibo (eds.), Amsterdam, IBFD, 2018, page 264; Netherlands–Lithuania Double Tax Convention (2000), Article 20: Professors and Teachers, available at <https://www.inview.nl/document/idfeeb0ee3c5d9d3f64ac9c6ea143c840d/convention-between-the-kingdom-of-the-netherlands-and-the-republic-of-lithuania-for-the-avoidance-of-double-taxation-and-the-prevention-of-fiscal-evasion-with-respect-to-taxes-on-income-and-on-capital-article-20-professors-and-teachers-31-08-2000-tot?ctx=26f8c357c1db84f43ad221921f4952d1&tab=tekst&utm> (Accessed: 12 December 2025); Netherlands–United States Double Tax Treaty (1993), Article 21: Professors and Teachers, available at: <https://www.inview.nl/document/idf60a1343261eea8c78fffa1c92300f9e/convention-between-the-kingdom-of-the-netherlands-and-the-united-states-of-america-for-the-avoidance-of-double-taxation-and-the-prevention-of-fiscal-evasion-with-respect-to-taxes-on-income-article-21-professors-and-teachers-31-12-1993-tot?ctx=3fe5959fba25b12fe5e5ecea1aaa9d4c&tab=tekst&utm> (Accessed: 12 December 2025); Government of Ireland and Government of Australia, Agreement between the Government of Ireland and the Government of Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital Gains (Date of Signing), available at: https://www.revenue.ie/en/tax-professionals/documents/double-taxation-treaties/a/australia.pdf?utm_source=chatgpt.com (Accessed 12 December 2025).

foreign company only after a longer period of activity. As a result, companies from developed countries that carry out large but temporary projects abroad often avoid host-state taxation. The UN Model reduces this to six months, acknowledging that even shorter projects can create substantial economic value in the host country. The UN Model gives developing countries stronger rights to tax income earned within their territory.²⁷

This source-oriented approach is also reflected in the scope of persons covered under Article 20, which governs the taxation of students and trainees. The UN Model adopts broader terminology by referring to students, apprentices and business trainees. While the OECD Model limits its scope to students and business apprentices. This wider formulation under the UN Model potentially extends treaty protection to a broader range of individuals engaging in practical training, which is particularly relevant for developing countries that host foreign trainees and educational programmes.²⁸

Another differences emerge when considering the historical breadth of tax relief for students. The UN Model formerly included Article 20(2), which provided additional tax relief for scholarships, grants and certain income from part-time employment that did not fall strictly within payments for maintenance, education or training. The OECD Model never contained a comparable provision. Although Article 20(2) was removed from the UN Model in 2001 due to administrative and compliance concerns, it demonstrates that the UN Model historically pursued a more generous and flexible approach to student taxation.²⁹

6.1. Example

A firm from Country A (a developed country) sends employees to Country B (a developing country) for three months to assist with a local project. Under the UN Model, Country B can treat these activities as a service permanent establishment, even without an office. This means the income earned from the project can be taxed in Country B. Under the OECD Model, Country B cannot tax the income unless the consulting firm has a fixed place of business, which it does not. Therefore, the income is only taxed in Country A. This example clearly shows how the UN Model strengthens the source country's taxing power, while the OECD Model prioritises the taxing rights of the residence country.

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²⁷ Art. 5 (3) (g), OECD, Model Tax Convention on Income and on Capital, condensed version, Paris, OECD Publishing, 2017; Art. 5(2) (g) UN, Model Double Taxation Convention between Developed and Developing Countries, 2017.

²⁸ R. Rohatgi, International Taxation, Volume 1: Principles, O. Ostaszewska en B.R. Obuoforibo (eds.), Amsterdam, IBFD, 2018, page 259.

²⁹ R. Rohatgi, International Taxation, Volume 1: Principles, O. Ostaszewska en B.R. Obuoforibo (eds.), Amsterdam, IBFD, 2018, page 261-262; Para 3, UN, Model Double Taxation Convention between Developed and Developing Countries: Commentary, 2017, p. 450.

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