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**Tax Considerations for
Digital Nomads**

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Agenda

- Digital Nomads
- Non-tax Considerations
- Tax Residency of Business Entity
- Permanent Establishment
- Tax Residency of Digital Nomad



Digital Nomad

- A person who earns a living working online in various locations of their choosing rather than a fixed business location
- Not necessarily the same as a remote worker
- Generally an independent contractor, but may own their own entity or may have a stake in a larger business



Non-tax Considerations

- Visas
 - Visitor visas, work visas, digital nomad visas, resident permits
 - Nature of “working” in a jurisdiction for visa purposes
- Registration of Entity
- Banking



Tax Residency of Business Entity

- Mind and management
- Place of administration
- Seat of effective management



Permanent Establishment

- Fixed place of business in which business activities are carried on wholly or partially
- Dependent agent with authority to conclude contracts



Tax Residency of Digital Nomad

- Main abode
- Center of vital interests
- 183 days

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