

Global Mobility and Remote Working Tax Implications

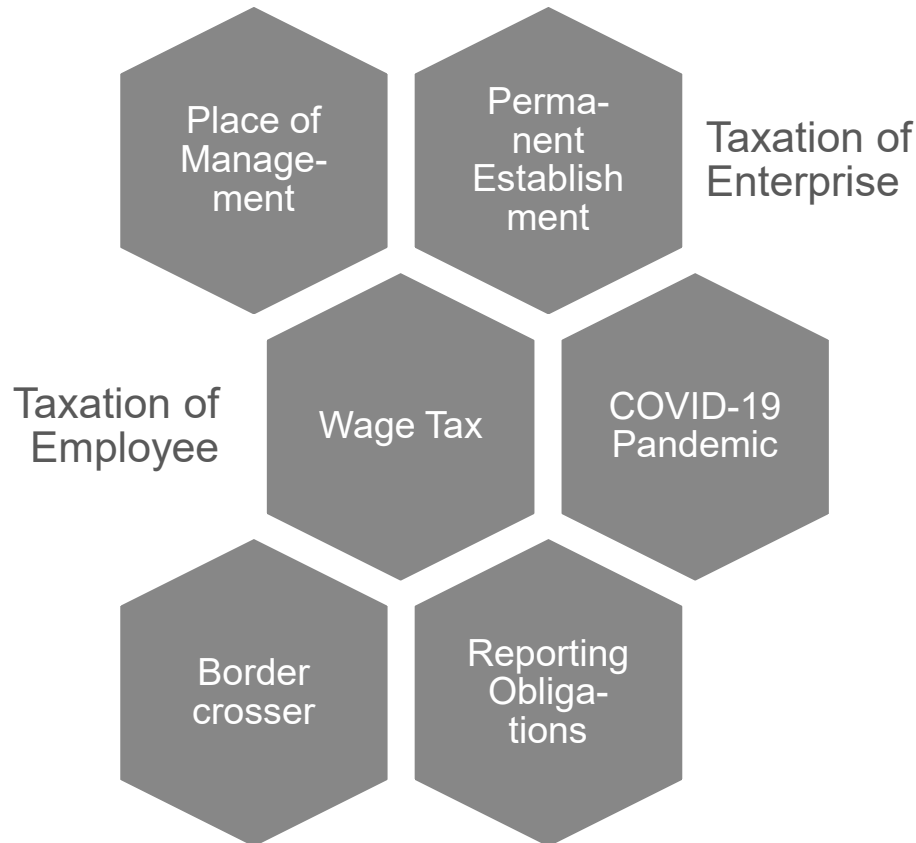
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Tax Implications of Remote Working - A wide Field...



Defintions from an OECD perspective

| Permanent Establishment (PE) | Place of Management | Permanent Representative |
|---|---|--|
| <ul style="list-style-type: none"> ✓ Business location | <ul style="list-style-type: none"> ✓ Authority to legally represent the company | <ul style="list-style-type: none"> ✓ Managing the business of a company on a sustained basis (e.g. concluding or brokering contracts, soliciting orders or maintaining an inventory of goods and making deliveries therefrom) ✓ On behalf of the enterprise ✓ Subject to the company's instructions |
| <ul style="list-style-type: none"> ✓ Fixed place ✓ Permanence | <ul style="list-style-type: none"> ✓ No fixed place necessary ✓ Where the management regularly meets ✓ Entrepreneurs abode | <ul style="list-style-type: none"> ✓ No fixed place necessary |
| <ul style="list-style-type: none"> ✓ Power of Disposition | n/a | n/a |
| | | <ul style="list-style-type: none"> ➤ OECD Model Convention 2014: closing power of authority ➤ OECD Model Convention: 2017: conclude contracts <i>or prepare</i> contracts concluded without material modifications |
| → Ordinary PE | → Deemed PE | OECD-Definition: Subform of (a regular) PE |

Home Office:

“18. Even though part of the business of an enterprise may be carried on at a location such as an **individual's, home office** that should **not** lead to the **automatic** conclusion that that location is at the disposal of that enterprise simply because that location is used by an individual (e. g. an employee) who works for the enterprise. Whether or not a home office constitutes a location at the disposal of the enterprise will depend on the **facts and circumstances of each case**. In many cases, the carrying on of business activities at the home of an individual (e. g. an employee) will be so intermittent or incidental that the home will not be considered to be a location at the disposal of the enterprise (see paragraph 12 above). Where, however, a home office is used on a **continuous basis** for carrying on business activities for an enterprise and it is **clear from the facts and circumstances** that the enterprise **has required the individual to use that location** to carry on the enterprise's business (e. g. **by not providing** an office to an employee in circumstances where the nature of the employment clearly requires an office), the home office **may be considered** to be at the disposal of the enterprise.”

Case 1: CERVANTES S.L. Consulting Company



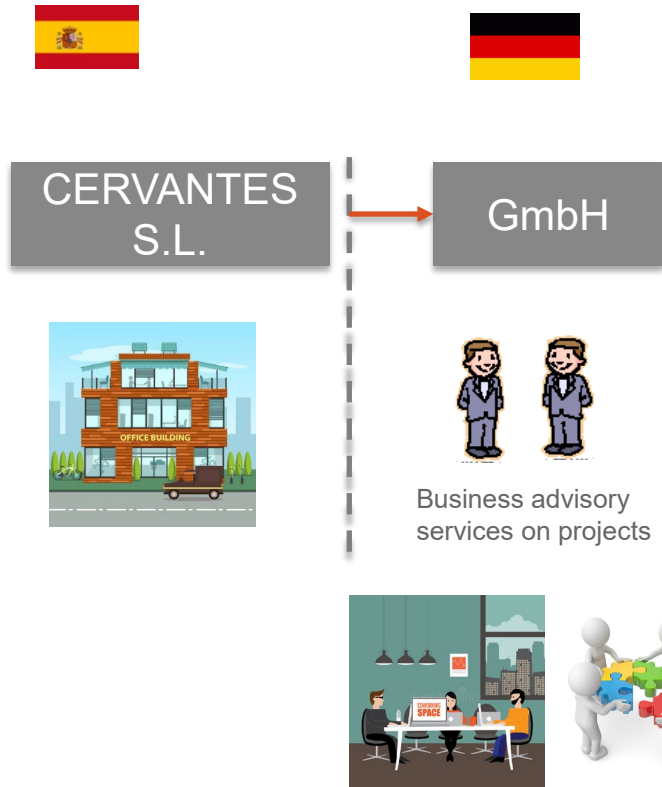
Facts:

- CERVANTES S.L. performs business advisory services
- S.L. has its office rooms and its management in Spain but no premises in Germany
- Some of the S.L.'s employees are German residents
- These employees work regularly on projects for German clients on a remote basis either from at home or at the site of the German clients

Will the Home office create a PE in Germany?

- Does the S.L. have any power of disposition over the home office of the employees (or the clients premises)? > Generally: No!
- Also, there is no permanent representative in Germany.
- Thus, S.L will have no PE in Germany
- No obligation to withhold and pay wage tax on behalf of the employees.

Case 1 (ctd.): CERVANTES sets up a German GmbH



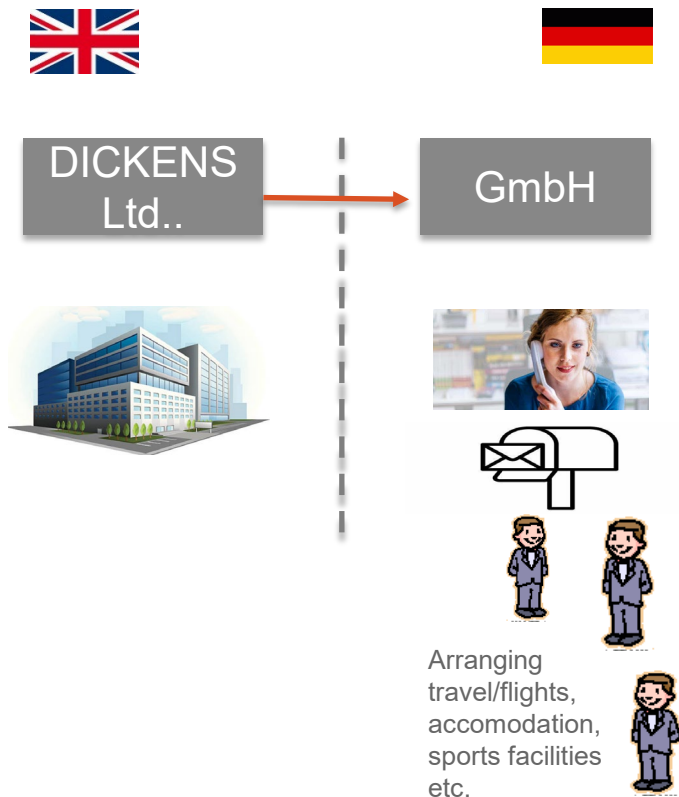
Facts:

- S.L. sets up a German GmbH; GmbH performs business advisory services to German clients
- GmbH has no office rooms in Germany; GmbH is using temporarily a co-working space in Germany
- GmbH's employees are all German resident
- These employees work regularly on projects for German clients on a remote basis either from the co-working space, from at home or at the site of the German clients
- GmbH management resides in Spain and intends to travel to Germany from time to time, however, due to COVID-travel restrictions this does actually barely happen

Does the GmbH have a PE / its place of management in Germany?

- Will the co-working space be considered as PE?
- Does the company have its place of management in GER or in Spain? Can we neglect the „COVID-impact“ on travelling?

Case 2: DICKENS Ltd. sets up a German GmbH



Facts:

- The UK-based DICKENS Group is rendering travel services for UK/international sports clubs
- The group has set up a German GmbH to buy/arrange travelling/accomodation in Germany
- GmbH does not have any premises in Germany; the company has just engaged an office service provider in Berlin
- All GmbH's employees work remotely from home
- The managing director works and lives in the UK but intends to travel to Germany from time to time once the COVID-panemic is over

Does the GmbH have a PE / its place of management in Germany?

- Will the premises of the office service provider be considered as a PE of the GmbH?
- Does the company have its place of management in GER or in the UK? Can we disregard the „COVID- impact“ on travelling?



German Position (BFH 10.11.1998, see also BMF-Schreiben v. 18.4.2019)

GmbH



General rule

- A home office will generally not establish a PE for the employer
- This is because the employer does not have any right of disposition over the home of the employee

However, a home office may create a PE in if
(all with indicative effect):

- There is an explicit rental contract between employee and employer re. the home office
- The employer provides no other office rooms



Austrian Position (EAS 3392, EAS 3323, EAS 3415)



GmbH

Facts:

- German GmbH with no premises in Austria
- All employees are resident in Austria
- Employees work on projects and render advisory services regarding patient safety towards health care institutions (hospitals)
- All employees work from at home (mainly preparatory work)
- Projects are mainly done at the premises of the client (hospital)

Home Office may create a PE in Austria if:

- Home office is used for > 50%*) of the total working time
- The employer provides no other office and requires from the employee to work from home
- The employee seeks tax deduction for home office costs (indicative effect)

How to avoid a PE in Austria?

- No requirement by the employer to work from at home
- Don't seek tax deduction for home office costs
- Only intermittent/incidental home office
- Preparatory/auxiliary work will generally not create a PE

Advisory services on projects (quality and risk management, seminars)



*) as a general rule – not to be mistaken as a fixed percentage

Global Mobility and Remote Working Tax implications

09 March 2022



Global Mobility and Remote Working – Survey Results

| How does your country decide if a non-resident company with remote workers based in your country, has created a Permanent Establishment (PE) in your country? | |
|---|---|
| USA | <p>Length of time in US is generally a key factor; also, the ability for the personnel in the US to bind the non-US company.</p> <p>If any activities/services take place in the US, the offshore company should have a US trade or business. Income effectively connected to a US trade or business is taxable in the US under local law. Generally, this will be modified by a tax treaty (where one exists), where the standard becomes income attributable to a permanent establishment. Therefore the threshold is very low to trigger a US trade or business.</p> |
| United Kingdom | <p>Either a fixed place of business or having a UK person who is able to contract on behalf of the company.</p> |
| Cyprus | <p>Where a person acts on behalf of a non-resident company and has, and usually exercises, in Cyprus, a power of attorney to conclude contracts in the name of the company, that company shall be deemed to have a permanent establishment in Cyprus in respect of any activities which that person undertakes for the company, unless the activities of that person are limited to those specified in the law for which would not make it a permanent establishment. The remote workers based in Cyprus with no decision making powers would not lead to a creation of PE in Cyprus.</p> |

Global Mobility and Remote Working – Survey Results

How does your country decide if a non-resident company with remote workers based in your country, has created a Permanent Establishment (PE) in your country?

| | |
|---------|---|
| Germany | <p>Connecting factor for non-resident taxation in Germany is either the creation of a Permanent Establishment (according to sec. 12 of the German General Fiscal Code (in the following: GFC)) or the presence of a Permanent Representative according to sec. 13 GFC.</p> <p>A. Permanent Establishment, sec. 12 GFC</p> <p>According to sec. 12 GFC the general definition of a permanent establishment is as follows: “A permanent establishment is any fixed place of business or plant serving the activities of an enterprise. The three elements of a PE are:</p> <ul style="list-style-type: none"> • Location-relatedness: Place of business or plant serving the activities of an enterprise • Permanence: a business facility or installation is fixed if it is designed for a certain duration or continuity. • Power of disposition: The entrepreneur must have the sole power of disposition regarding the business facility or installation and develop his own business activity there. <p>Referring to global mobility and remote working the most essential question to decide whether a PE will be created or not, is if the entrepreneur has the sole power of disposition regarding the business facility. Generally, the entrepreneur will not have sole power of disposition in cases of remote working from the employee’s home or anywhere else. Consequently, according to German tax law in most cases no PE will be created. Exception: The place of management constitutes a PE. That could also be the home of the manager if the business planning is carried out there and provided there is not another PE, in the absence of another fixed place of business.</p> |
|---------|---|

Global Mobility and Remote Working – Survey Results

How does your country decide if a non-resident company with remote workers based in your country, has created a Permanent Establishment (PE) in your country?

Germany

B. Permanent Representative, sec. 13 GFC

According to sec. 13 GFC a permanent representative is a person who manages the business of an enterprise on an ongoing basis and is subject to the instructions of the enterprise. Crucial elements of a Permanent Representative in the sense of sec. 13 GFC are

- Person: that could be anybody (i.e. individuals, corporate bodies, partnerships)
- Managing another enterprise's business: carry out economic activity of any kind for the enterprise whereas the representative has at least to act on behalf of the enterprise. Providing just auxiliary or additional tasks is not enough.
- Sustainability: the representative must perform the management tasks on an ongoing basis, i.e. not only occasionally or temporarily.
- Subject to instructions of the entrepreneur: not the representative but the entrepreneur of the business makes the decisions.

Global Mobility and Remote Working – Survey Results

How does your country decide if a non-resident company with remote workers based in your country, has created a Permanent Establishment (PE) in your country?

| | |
|-------------|--|
| Portugal | Firstly, with respect to the remote workers, Portugal did not adopt specific tax regulations in the context of Covid-19. In general terms, Portugal follows the OECD Model Tax Convention (MTC) with respect to the permanent establishment concept, namely article 5 of such Convention. Adjustments were introduced in 2021 in line with the Paragraph 5 of the OECD MTC. Additionally, it is also considered PE in Portugal the provision of services, including consultancy services, provided by a company, through its own employees or other persons contracted by the company to carry out these activities in Portuguese territory, provided that such activities are carried out during a period or periods that, in total, exceed 183 days in a 12-month period starting or ending in the tax period in question. |
| Netherlands | Based on the Double Tax Treaties and if there is no DTT based on the OECD criteria. |
| Switzerland | Usually not considered as PE, since fixed place of business not in the name of employer. Basically the fact of working from home constitutes a permanent establishment. Switzerland has however entered into a number of amendments to the Tax Treaties with mainly bordering countries to avoid that homework due to COVID would have implications for both the companies and also the employees (who would otherwise potentially see a change in their fiscal status). |

Global Mobility and Remote Working – Survey Results

How does your country decide if a non-resident company with remote workers based in your country, has created a Permanent Establishment (PE) in your country?

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|-------|--|
| Spain | <p>The existence of a permanent establishment is a matter of proof, based on the specific facts and circumstances, to be analysed on a case-by-case basis. Regulations: Double Taxation Avoidance Convention, article 5 (OECD Model Convention) The requirements for a PE are therefore, that there is a place of business, that it is fixed and that it is where all or part of the company's activity is carried out.</p> <p>In the case of a “home office”, the place where the business activity is carried out is owned by the employee, staff of the company, and it must be determined whether it is "at the disposal" of the company. Paragraph 18 of the Commentary to Article 5 of the OECD Model Convention :An office located in a domicile could be considered as a PE of a company when it is used on a continuous basis to carry out an activity for that company and the company has obliged that person to use that location for the exercise of that activity.</p> |
|-------|--|

Global Mobility and Remote Working – Survey Results

A growing number of workers are now based from their homes, working for companies that have no physical presence (e.g. an office). A lot of these companies say that they are managed and controlled in that country and seek to be tax resident there. How does your country deal with this from a taxes registration and PE perspective?

| | |
|----------------|---|
| USA | Management and control has no impact on the residency of the company under US law. If employees are working in the US, the foreign corporation should have a US trade or business. The income effectively connected to that trade or business should be taxable in the US. The employee's compensation should also be taxable in the US (unless under \$3,000 or protected by a treaty). The employer is generally subject to normal payroll/withholding taxes on salaries. |
| United Kingdom | Company residency is based on manage and control i.e. where are the decisions made, double tax agreements may over ride this so needs to be looked at on a country by country basis. |
| Cyprus | Cyprus follows the guidance from OECD. According to a Directive issued, it is stressed that the situation created due to COVID-19 will not cause any changes in the definition of PE. In particular, activities carried out in Cyprus by persons who remain in Cyprus solely due to pandemic-related emergencies (COVID-19) will not be considered as activities establishing a PE in Cyprus, except for temporary activities caused by undesirable factors. The actual facts must be taken into account in order to assess the degree of permanence of the relevant activities of the employee and / or Director in Cyprus, possibly in comparison with the respective incidents before and / or after the pandemic. |

Global Mobility and Remote Working – Survey Results

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| | |
|----------|--|
| Cyprus | It is clarified that the provisions of this Directive will apply only if the respective taxpayer chooses to be subject to its provisions. |
| Germany | German tax authorities evaluate currently very strictly whether foreign companies meet the preconditions regarding a German PE (on the basis of an existing physical presence (i.e. especially an office)) or regarding a Permanent Representative staying in Germany. Only if one of the both is met, they will register the foreign company for tax purposes. |
| Portugal | Under the domestic Portuguese Civil Code, in general terms, the place of head office results from the respective articles of incorporation or, in case of absence, the place where the board normally works. On the other hand, Portugal has the concept of “effective place of management” for Corporate Income Tax purposes, by which it is intended to designate the place where the company is actually managed. Once one company is deemed actually managed in Portugal, shall apply for a Portuguese Tax Identification Number before the Commercial Registry Office and met the tax obligations as a tax resident herein. |

Global Mobility and Remote Working – Survey Results

A growing number of workers are now based from their homes, working for companies that have no physical presence (e.g. an office). A lot of these companies say that they are managed and controlled in that country and seek to be tax resident there. How does your country deal with this from a taxes registration and PE perspective?

| | |
|-------------|---|
| Netherlands | Most of the time with preparation activities or auxiliary work like administrative work there will be too less for a PE. |
| Switzerland | Usually not considered as PE, since fixed place of business not in the name of employer. |
| | PE or generally tax residency is given among other things on the basis of the effective management test. |
| Spain | If according to the rules of the OECD Model Convention it is determined that the company has a permanent establishment in Spain, then the registration but also the submission of CIT form and Financial Statements to the Register of Companies in Spain must be yearly considered, all related to the activity held and developed in Spain. |
| | The treatment of a permanent establishment is assimilated to that of a company incorporated under Spanish law, with the same obligations. |

Global Mobility and Remote Working – Survey Results

If a non-resident company now has remote workers based in your country OR a resident company now has remote employees based in another country, carrying out a specific function (e.g. R&D)...are there any Transfer Pricing implications now for this company in your country?

| | |
|----------------|--|
| USA | Arm's length principles apply |
| | In the case of a branch, US sourced income is generally attributed to the branch then there are complex allocation and apportionment rules for deductions. In the case of an intercorporate arrangement, transfer pricing rules apply. |
| United Kingdom | Depends on the size of the company. If small or medium sized company then may be exempt from transfer pricing regs. HMRC can override if profits are being shifted from one jurisdiction to another to benefit from lower tax rates. |
| Cyprus | Transfer Pricing law in Cyprus is currently applicable on intra-group financing arrangements. Transfer Pricing in other areas is expected to be enacted this year. |
| Germany | No / not applicable. |

Global Mobility and Remote Working – Survey Results

If a non-resident company now has remote workers based in your country OR a resident company now has remote employees based in another country, carrying out a specific function (e.g. R&D)...are there any Transfer Pricing implications now for this company in your country?

| | |
|-------------|---|
| Portugal | There are transfer pricing implications in Portugal to the extent that a PE is deemed to exist herein. In general terms, the remuneration of such PE should be determined by the functions, assets and risks of the PE. In case of strategic activities (as opposed to routine activities), the future income deriving from the development of tasks (e.g. R&D, namely to obtain unique assets with the capacity to generate income in an autonomous way) may need to be allocated to the jurisdiction where that task was performed. |
| Netherlands | As long as there is no PE base don the specific situation there would be no TP implications. |
| Switzerland | There might be if the company would be deemed to be resident or have a PE (see previous questions) |
| | Since usually not PE, no transfer pricing implications. |
| Spain | If the non-resident company is to be considered that has a PE in Spain, then transfer pricing obligations must be considered. The PE shall be considered as an associated enterprise, therefore rules of valuation of cross-border transactions must apply (arm's length principle). |

Global Mobility and Remote Working – Survey Results

| How does your country treat such remote workers who are now based in your country for Payroll Taxes? | |
|--|---|
| United Kingdom | They would need to be on the UK Payroll if a UK employer even if not doing any work for the UK company, they would be seconded employees. |
| Cyprus | If the workers spend more than 183 days in Cyprus during any calendar year are considered as tax residents of Cyprus and tax is levied on worldwide income. According to a Tax Directive the period during which travel restrictions were imposed will not be calculated for the purposes of the tax residency of a natural person. |
| Germany | Provided that the non-resident company has a PE or a Permanent Representative in Germany, it is qualified as a “German” employer in the sense of sec. 38 para 1 no. 1 German Income Tax Act. The employer has to declare and pay wage tax on behalf of the remote workers based in Germany to the German Tax Office in charge. If the non-resident company does not have a German PE or a Permanent Representative in Germany, the company does not qualify as a German employer. The remote workers have to register with their local tax office regarding income-tax prepayments that have to be made regularly once a quarter (i.e. 10th March, 10th June, 10 September, 10th December). |

Global Mobility and Remote Working – Survey Results

| How does your country treat such remote workers who are now based in your country for Payroll Taxes? | |
|--|---|
| Portugal | Again, Portugal did not adopt specific tax regulations in the context of Covid-19 with respect to payroll taxes and Social Security. If the remote worker is deemed tax resident in Portugal, payroll obligations arise for the non-resident employer. According to the tax residence rules, the individuals who remain in national territory more than 183 days, consecutively or not, in any 12-month period beginning or ending in the relevant fiscal (calendar) or; if though remaining for less than 183 days, have accommodation/dwelling in Portugal, in any day of the relevant period, in circumstances that indicate an intention to keep and occupy it as a habitual residence, are considered tax residents in Portugal. Therefore, in case of remote workers tax resident in Portugal, the employer should register herein for payroll purposes (withholding tax obligations, communication to the Labour Authority, etc.). |
| Netherlands | The remote workers that are living and working in the Netherlands will be fully taxable for Payroll taxes in the Netherlands. There could be a possibility that there is no full taxability based on the 183 day rule in Tax Treaties. |

Global Mobility and Remote Working – Survey Results

| How does your country treat such remote workers who are now based in your country for Payroll Taxes? | |
|--|---|
| Switzerland | Salary subject to Swiss taxes. |
| | Switzerland has entered into a number of (timely limited) amendments to the Tax Treaties with mainly bordering countries to avoid that homework due to COVID would have implications for the employees, otherwise employees based and working in Switzerland would be subject to income taxes and social charges in Switzerland (with a need for foreign companies to register in Switzerland). |
| Spain | Both if the worker himself is to be considered a PE or not, the NR company must be registered in the Tax Agency and Social Security. A NIE number must be assigned to the NR company, and a Social Security Number. The contract must be issued under the scope of the Spanish Law. |
| | The NR must pay monthly Social Security contributions and quarterly the WHT on behalf of the employee. |

Global Mobility and Remote Working – Survey Results

| How does your country treat such remote workers who are now based in your country for Social Security? | |
|--|---|
| USA | If they are working in the US, they need to have working visas, etc., They should be entitled to social security and other benefits required to be provided by employers to, or for the benefit of, employees. |
| United Kingdom | Do not have to deduct social security if they have a portable document (PDA1) from the EU if not then social security needs to be deducted. |
| Cyprus | Workers who are based in Cyprus are subject to social insurance contributions in Cyprus unless there is an exemption (within EU) confirming that the worker is allowed to continue paying Social Securities in another country. |
| Germany | Principally, an employee is subject to the social security system of that country where he is working from. Consequently, employees based in Germany are subject to the German Social Security System. |
| Netherlands | The remote workers that are living and working in the Netherlands will be fully taxable for social security normally speaking. |
| Switzerland | Salary subject to Swiss social security. |
| Spain | There is no difference of treatment between a remote worker and a current worker in terms of Social Security. |

Global Mobility and Remote Working – Survey Results

How does your country treat such remote workers who are now based in your country for Social Security?

| | |
|----------|---|
| Portugal | <p>According to the general rules, if the worker performs substantial part of the activity in Portugal and is resident herein, shall be subject to Social Security in Portugal. In case of workers from other EU countries, Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004, will apply. Special rules apply to secondments/posting: “A person who pursues an activity as an employed person in a Member State on behalf of an employer which normally carries out its activities there and who is posted by that employer to another Member State to perform work on that employer’s behalf shall continue to be subject to the legislation of the first Member State, provided that the anticipated duration of such work does not exceed 24 months and that he/she is not sent to replace another posted person.” (but this special rule is not directly applicable to remote workers).In case of third countries, it is necessary to evaluate case by case the agreements concluded between Portugal and such countries.</p> |
|----------|---|

Global Mobility and Remote Working – Survey Results

| If a remote working employee comes within the scope of payroll taxes in your country, does this mean that other reporting obligations also now fall on the worker e.g. reporting of foreign assets | |
|--|--|
| USA | <p>Yes.</p> <p>If the worker becomes a US tax resident, they will need to pay taxes on their world wide income and make various disclosures about their offshore assets. If they do not become a US resident, the should be taxed on their US income. Generally a non-resident does not need to make the same disclosures about offshore assets.</p> |
| United Kingdom | When UK resident will be taxed on worldwide income. if non domiciled then can pay a non-dom charge and only pay tax on remitted basis. Remittance basis is only available for 15 years. |
| Cyprus | Worldwide taxation in case of Cyprus tax resident individual. If the employee spend more than 183 days in Cyprus during any calendar year he is considered as tax residents of Cyprus and tax is levied on worldwide income. |
| Germany | No / not applicable. |
| Portugal | Once a remote worker become a tax resident in Portugal (eg. met the requirements in 7 above), he needs to report all worldwide income here, including income from foreign sources. Tax residents do not report foreign assets or financial accounts balances, just the number and IBAN of foreign bank accounts held. |

Global Mobility and Remote Working – Survey Results

| If a remote working employee comes within the scope of payroll taxes in your country, does this mean that other reporting obligations also now fall on the worker e.g. reporting of foreign assets | |
|--|--|
| Netherlands | If the remote worker is tax resident in the Netherlands he or she should report his world wide income and assets in his or her personal income tax return. Tax credits and other measures to prevent double taxation will be granted. |
| Switzerland | Just Swiss taxes and social security - employee has to fulfil reporting and payment obligations. |
| | If resident in Switzerland then the employee would be taxed / assessed on worldwide income and wealth. |
| Spain | <p>In Spain, tax residents must consider the obligation of giving information about the assets held abroad. (720 form)</p> <p>Also now tax residents must consider the obligation of giving information about the cryptocurrencies held abroad. (721 form)</p> <p>The sanction regime associated to this obligation has been now declared illegal by the UE Court of Justice, as it was an obstacle for the free circulation of capitals.</p> <p>Sanctions went from 5.000 – 10.000 euros for every data not declared or declared incorrectly which is far away from 150 - 250 euros for other internal obligations of giving information to the Tax Agency.</p> |

Global Mobility and Remote Working – Survey Results

| USA | Work permits, protections under labour laws, liability for the company for actions taken by the employee in the US, payroll taxes (federal, state, local), tax nexus of the company to the US, data security of the employee's data, minimum wage and benefits standards, termination rules, and much more. |
|----------------|--|
| United Kingdom | Yes, work permit, visa etc all needed. |
| Cyprus | Yes, work permits in case of individuals from non-EU. Private insurance medical schemes. Increase of housing rentals. |
| Germany | <p>The following aspects have to be considered:</p> <ul style="list-style-type: none"> • Protection of labour: that are especially Working Hours Act, Workplaces Ordinance, German Occupational Safety and Health Act. • Accident Insurance. • Laws governing data protection and data security. • Worker participation if applicable. |

Global Mobility and Remote Working – Survey Results

| Does global mobility and remote working bring other matters (tax/non-tax) to be considered in your country? e.g. work permits, employment laws, data security, etc. | |
|---|---|
| Portugal | <p>Yes. All of those and also, among others:</p> <ol style="list-style-type: none"> 1. Work accident insurance, 2. Subscribe the Company (and the employee) before the Labour Compensation Funds, 3. Licenses to carry out regulated activities (or registrations with professional associations). <p>With respect to work permits and immigration matters, in contrast to some EU Member States, Portugal did not create any specific “Digital Nomads” or similar visa or residence authorization/permit.</p> |
| Netherlands | Next to the things already mentioned no specific things. |
| Switzerland | Strict stay permit and work permit rules - easier for EU citizens. |
| | Yes, work permit, data security, compulsory regulations according to employment laws |
| Spain | <ul style="list-style-type: none"> • UE - Work Permit not required (free circulation of individuals throughout EU) • Non UE - Work Permit required – Law on foreigners. Analyse if bilateral social security agreements (conditions on retirement). |