

# Labour mobility during COVID-19 crisis (3/18/20)

Nowadays, performing your job responsibilities outside your home country is a generally accepted practice. Workers are often posted to work for other group companies abroad. Also, people searching for better jobs go to work abroad for shorter or longer periods. Such relocation of labour should always be assessed from a tax law perspective because staying in another country may affect the person's tax residence. This article explores some tax issues that may arise because of the COVID-19 lockdown.

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