

# Latest trends in identifying permanent establishment (1) 1/12/23

It has been some time since Covid-19 changed our daily lives. The resulting changes to the business environment and especially employment have become a normal part of our daily lives, as the interest in remote and hybrid work grows. This way of working allows employees to choose the place or country where they carry out their job duties. Yet this unlimited mobility may create tax risks to the employer. In this article we explore whether a company may be exposed to permanent establishment (PE) risk under certain conditions if a member of its management team works remotely. We also look at how the tax authorities of other countries have responded, in order to identify the riskiest countries.

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