



DIGITAL NOMAD EMPLOYEES & TAXES CONGRESS

Date: Tuesday 16 January, 2024

Time: 8:30 AM - 12:00 PM

Presentations are in English

Entrance: FREE - registration required

Location: Centrale Bank van Curaçao en Sint Maarten

SPEAKERS:

Dr. Germaine Rekwest (Introduction)

Monique van Herksen LLM (Simmons & Simmons)

Quincy Lont LLM (Taxxa Curaçao)

Dr. Leopoldo Parada (University of Leeds)

Drs. Maarten Koper (Al-Dabbagh Group)

WELCOME

BY MODERATOR:

NATHALIE CANNEGIETER

DIGITAL NOMAD EMPLOYEES & TAXES CONGRESS

DR. GERMAINE REKWEST LLM

OPENING REMARKS

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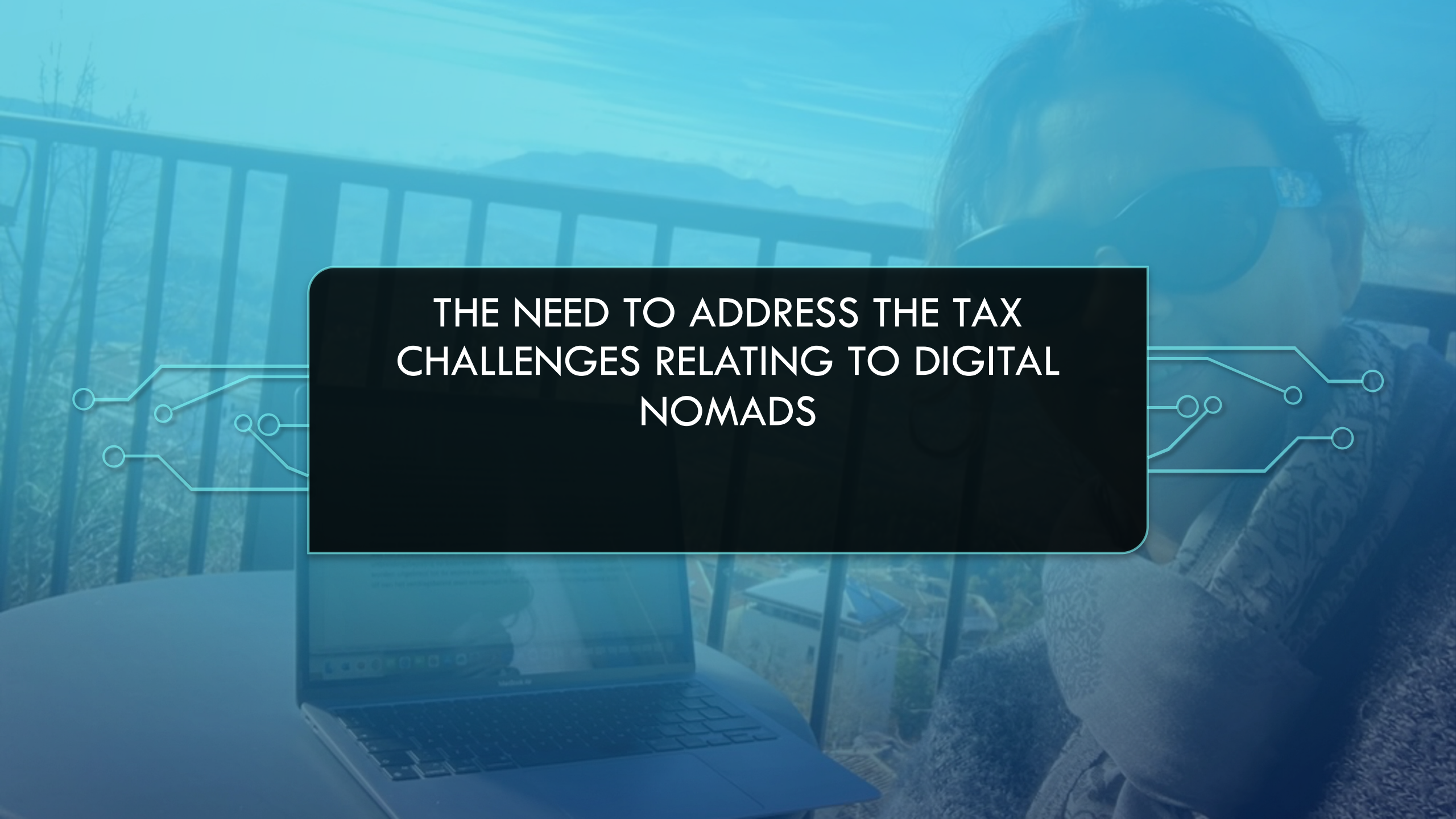
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SPEAKERS:

Dr. Germaine Rekwest (Introduction)



THE NEED TO ADDRESS THE TAX CHALLENGES RELATING TO DIGITAL NOMADS

DIGITAL NOMADS

Freelancing individuals

Nomad Employees

Pandemic digital nomads

Expats



PERMANENT REMOTE WORKER “ANNA”

WORKS & LIVES IN
CANADA

WORKS FOR
COMPANY
ESTABLISHED IN
MEXICO

→ CREATION OF A
PERMANENT
ESTABLISHMENT?

→ WAGE
WITHHOLDING
OBLIGATIONS FOR
EMPLOYER IN
CANADA? IN MEXICO?

→ VISA NECESSARY?
REGISTRATION
REQUIRED IN
CANADA?

→ DOUBLE
TAXATION?



TEMPORARY REMOTE WORKER “MARVIN”

Living in Curaçao
Working temporarily from
an office in Chile

Creation of a
Permanent
Establishment?

Wage withholding
obligations in
Curaçao?

TAX CHALLENGES

Creation of a
permanent
establishment

Double taxation on
the same income

Social security
contribution
obligations for
income tax

Penalties in case of
non-compliance

Wage withholding
obligation?

Decision making in
Tax policies for
digital nomads