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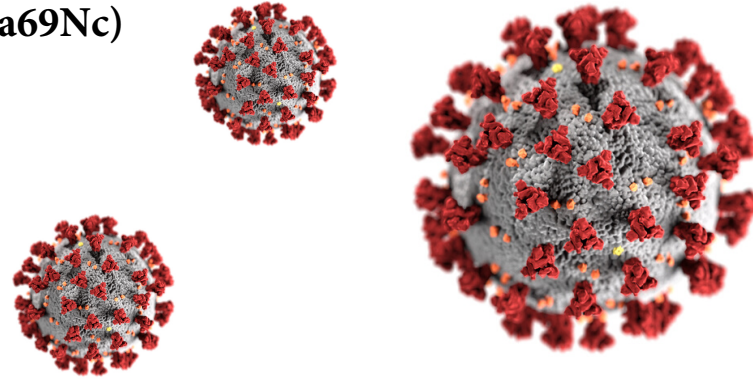
# Tax residence in the era of Covid-19

Webinar

Wednesday May 20, 2020

3PM - 4.30 PM CEST

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The restrictions and lockdown measures adopted by most countries in connection with the coronavirus pandemic have affected and disrupted the travel plans of several millions of individuals, whose forced permanence in a country other than their State of residence might trigger - or has already triggered - critical implications from a tax perspective.

In fact, under most of the world's tax systems, an individual's physical prolonged presence in the territory of a State is the main requirement for tax residence and can have implications on the tax residence of juridical entities too - such as companies and trusts - (configuring either a geographical link as to the entity's place of effective management or the elements of a permanent establishment). Discussions at domestic and international level have lead the OECD to release on April 3, 2020 an "OECD Secretariat Analysis of Tax Treaties and the Impact of Covid-19 Crisis", i.e. a guidance on the most relevant tax issues raised by this unprecedented situation, based on an evaluation of the existing international tax treaties and domestic rules.

Based on these premises, this webinar aims at analyzing some national cases and at investigating possible solutions to emerging open issues.



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