

# Digital Nomad and Remote Work visa options

**November 2024** 

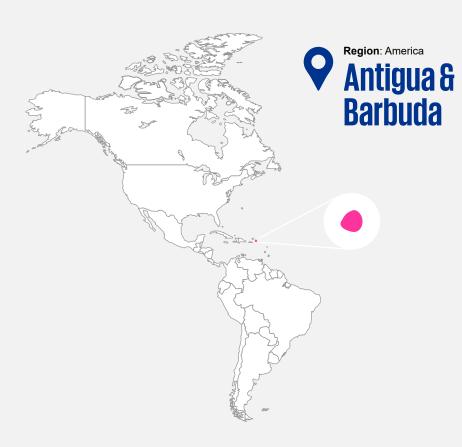


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# **Select a region**

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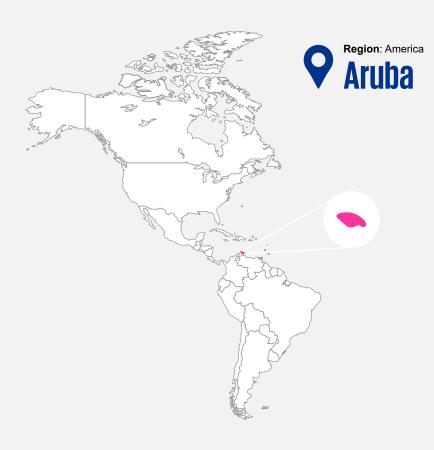
Antigua and Barbuda

Visa category	Nomad Digital Residence (NDR) Visa
What are the visa fees/charges?	<ul> <li>For Individuals: US\$1,500</li> <li>For Couples: US\$2,000</li> <li>For Family of 3 and over: US\$3,000</li> </ul>
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Yes - US\$50,000 per annum
Are digital nomad/remote work visa holders subject to income tax?	No personal income tax for upto 2 years
Are digital nomad/remote work visa holders subject to social security contributions?	-
Is there Double Taxation Agreement (DTA) relief available in the country?	-
Is there an income tax requirement in the country, in general?	No
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	All applicants and dependents over the age of 16 must submit a police clearance certificate
For how long is the digital nomad/remote work visa valid?	2 years
Is the applicant bound to any work restraints/limitations?	All applicants must currently be employed or self-employed. The Visa only allows the holder to work remotely for companies and individuals outside of Antigua and Barbuda.
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>Must submit color copy of applicants and dependents passport bio-page (Passport must be valid for more than 2 years), birth certificate, and Marriage certificate.</li> <li>Applicants and dependents must have medical insurance coverage for the duration of stay in Antigua and Barbuda.</li> <li>Police clearance for applicants and the dependents.</li> <li>Proof of relationship with the dependent and partner.</li> <li>Proof of employment, including self-employment.</li> <li>Proof of financial solvency showcasing ability to support himself or herself during the duration of stay.</li> <li>Evidence of payment of non-refundable fee.</li> </ul>
Which countries are eligible to apply for the digital nomad/remote work visa?	-
Is applicant required to provide proof of employment?	Employed applicants are required to present Job letter and salary payments
Additional resources	-



Argentina

Visa category	Digital Nomad Visa
What are the visa fees/charges?	Total Visa fee: \$200: Immigration Fee: \$120 Consular Fee: \$80
Is there a minimum income threshold applicable for digital nomad/remote work visa?	No
Are digital nomad/remote work visa holders subject to income tax?	No
Are digital nomad/remote work visa holders subject to social security contributions?	No
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	Requires Police Clearance Certificate
For how long is the digital nomad/remote work visa valid?	6 Months, with an option to renew once
Is the applicant bound to any work restraints/limitations?	Applicant can work and earn income only from outside countries
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>Cover letter and Curriculum Vitae.</li> <li>Valid passport and 2 passport photos attached.</li> <li>Proof of work and subsistence.</li> <li>Travel Insurance covering medical expenses.</li> <li>Proof of accommodation.</li> <li>All documents are required to be translated in Spanish.</li> </ul>
Which countries are eligible to apply for the digital nomad/ remote work visa?	Countries that do not require a tourist visa to enter Argentina are eligible
Is applicant required to provide proof of employment?	Yes, required with at least one employer
Additional resources	<u>URL</u>

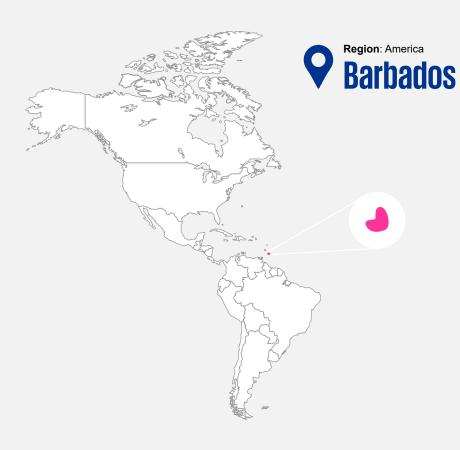


Aruba

Visa category         One Happy Workation           What are the visa fees/charges?         Costs vary depending on the choice of accommodation; the program has no other additional fees           Is there a minimum income threshold applicable for digital nomad/remote work visa?         Is there a minimum work visa?           Are digital nomad/remote work visa?         Is additional difference work visa.           Are digital nomad/remote work visa?         Is additional difference work visa.           Are digital nomad/remote work visa polders subject to social security contributions?         Is additional difference work visa.           Is there Double Taxation Agreement (DTA) relief available in the country?         Is there an income tax required work visa work visa.         Yes           Is there a social security requirement in the country, in general?         Yes         Is additional security requirement in the country, in general?         Yes           For how long is the digital nomad/remote work visa visal of the visal work visal		
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For how long is the digital nomad/remote work visa valid?  Is the applicant bound to any work restraints/limitations?  The applicant has to be employed by a company or be self-employed in their home country.  As a visitor in Aruba, the applicant is not allowed to render services to and receive income from an Aruban company or individual.  What are the standard requirements for the digital nomad/remote work visa?  Must hold a passport that is valid for the duration of the stay, and the passport should not be older than 10 years.  Approved online Embarkation and Disembarkation (ED) card.  Proof of purpose for stay in Aruba. For example, hotel reservation, vacation rental, or an invitation from family or friends.  Must have funds to cover the duration of stay and any other expenses.  Which countries are eligible to apply for the digital nomad/remote work visa?  Yes - Only US nationals and Dutch Nationals with valid passport are eligible to participate in this program*  Yes - The applicants must be employed by a foreign employer or must be self-employed	requirement in the country,	Yes
<ul> <li>nomad/remote work visa valid?</li> <li>For Dutch Nationals: 7-180 days</li> <li>Is the applicant bound to any work restraints/limitations?</li> <li>As a visitor in Aruba, the applicant is not allowed to render services to and receive income from an Aruban company or individual.</li> <li>What are the standard requirements for the digital nomad/remote work visa?</li> <li>Must hold a passport that is valid for the duration of the stay, and the passport should not be older than 10 years.</li> <li>Approved online Embarkation and Disembarkation (ED) card.</li> <li>Proof of purpose for stay in Aruba. For example, hotel reservation, vacation rental, or an invitation from family or friends.</li> <li>Must have funds to cover the duration of stay and any other expenses.</li> <li>Which countries are eligible to apply for the digital nomad/remote work visa?</li> <li>Yes - Only US nationals and Dutch Nationals with valid passport are eligible to participate in this program*</li> <li>Yes - The applicants must be employed by a foreign employer or must be self-employed</li> </ul>		No
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to apply for the digital nomad/ in this program* remote work visa?  Is applicant required to provide Yes - The applicants must be employed by a foreign employer or must be self-employed	requirements for the digital	<ul> <li>not be older than 10 years.</li> <li>Approved online Embarkation and Disembarkation (ED) card.</li> <li>Proof of purpose for stay in Aruba. For example, hotel reservation, vacation rental, or an invitation from family or friends.</li> </ul>
	to apply for the digital nomad/	
Additional resources -		

### Notes

\*Other nationals than the US or Dutch nationals are also encouraged to make use of this program, the duration of stay may be limited depending on if one is visa exempt or not.



Barbados

Visa category	Welcome Stamp Visa
What are the visa fees/charges?	<ul><li>For Individual: US\$2,000;</li><li>For family: US\$3,000</li></ul>
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Yes - US\$50,000 per annum
Are digital nomad/remote work visa holders subject to income tax?	No
Are digital nomad/remote work visa holders subject to social security contributions?	No
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	Background checks will be required
For how long is the digital nomad/remote work visa valid?	1 year
Is the applicant bound to any work restraints/limitations?	The visa is for remote work only i.e. for companies and individuals outside of Barbados
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>Passport sized photograph of the principal applicant and all other dependents over the age of 18</li> <li>Bio-data page of passport, birth certificate</li> <li>Proof of relationship of principal applicant to all other members</li> <li>Must have healthcare insurance coverage for the duration of stay</li> </ul>
Which countries are eligible to apply for the digital nomad/remote work visa?	-
Is applicant required to provide proof of employment?	No
Additional resources	-



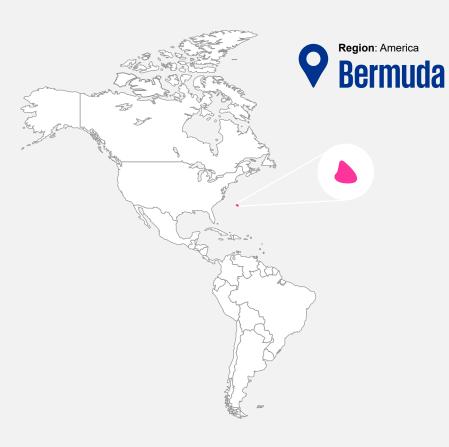
Belize

Visa category	Work Where You Vacation*
What are the visa fees/charges?	<ul> <li>For adult: BZD500 (~US\$250)</li> <li>For child (under the age of 18): BZD200 (~US\$100) per child</li> </ul>
Is there a minimum income threshold applicable for digital nomad/remote work visa?	<ul> <li>For individuals: US\$75,000 annually</li> <li>For Couples/families: US\$100,000 annually</li> </ul>
Are digital nomad/remote work visa holders subject to income tax?	Likely no income tax since maximum stay is 180 days (183 days required to establish tax residency)
Are digital nomad/remote work visa holders subject to social security contributions?	No
Is there Double Taxation Agreement (DTA) relief available in the country?	
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	The applicant is required to present a Certificate, issued within the past 6 months, indicating a clean Criminal Record.
For how long is the digital nomad/remote work visa valid?	6 months
Is the applicant bound to any work restraints/limitations?	The applicant must be earning income from outside Belize to be eligible for this Visa
What are the standard requirements for the digital nomad/remote work visa?	A valid passport An Employment Letter Travel insurance policy covering at least US\$50,000 Proof of Income Notarized Banking Reference and Statement of Account Return Flight Ticket Proof of accommodations for the entire duration (i.e., Hotel accommodation, Air BnB, Rental)
Which countries are eligible to apply for the digital nomad/remote work visa?	Available for all nationals
Is applicant required to provide proof of employment?	Yes - proof of employment is required
Additional resources	-

### Notes

<sup>\*</sup>The Authorities in Belize accept Applications for this Visa Offline. The Application is not currently being accepted Online.

The individual will be required to enter Belize as a Visitor and be stamped in for a 30 day Visa. Before the expiry of the 30 day Visa, the applicant is required to visit the nearest Visa office in Belize to obtain an extension.



Bermuda

Visa category	Work from Bermuda - Digital Nomad Visa
What are the visa fees/charges?	US\$275 per person
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Applicant must have substantial means and/or have a continuous source of annual income
Are digital nomad/remote work visa holders subject to income tax?	No
Are digital nomad/remote work visa holders subject to social security contributions?	-
Is there Double Taxation Agreement (DTA) relief available in the country?	
Is there an income tax requirement in the country, in general?	<ul> <li>There is no personal income tax imposed, but payroll tax is imposed on all employers.</li> <li>The employer can deduct a 6% withholding amount from employees salary to contribute toward the total Payroll Tax obligation.</li> </ul>
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	The applicant must not have been part of any crime in Bermuda or elsewhere.
For how long is the digital nomad/remote work visa valid?	<ul><li>1 year</li><li>Renewable on a case-by-case basis</li></ul>
Is the applicant bound to any work restraints/limitations?	The applicant must demonstrate employment with a legitimate company or his/her own company registered and operating outside of Bermuda
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>Must be at least 18 years old</li> <li>Hold a valid health insurance coverage</li> <li>Remote workers must posses' proof of employment</li> <li>Must provide proof of continuous source of income</li> <li>Evidence of enrollment in a Research, Undergraduate, Graduate or Doctorate Programme, in the case of a student</li> </ul>
Which countries are eligible to apply for the digital nomad/remote work visa?	-
Is applicant required to provide proof of employment?	Yes - Remote workers require proof of employment
Additional resources	-



Brazil

Visa category	Digital Nomad Temporary Visa
What are the visa fees/charges?	The consular fee varies based on location and nationality. The fees can be confirmed on Brazilian Consulate website
s there a minimum income threshold applicable for digital nomad/remote work visa?	Yes - US\$1,500 per month or bank balance of US\$18,000
Are digital nomad/remote work visa holders subject to income tax?	<ul> <li>Yes – The foreigner holding a temporary visa (Digital Nomad) will be considered tax resident in Brazil as from the 184° day of physical presence in the country, consecutives or not, within any 12 months period. Once he is considered tax resident in Brazil, he would be liable to tax on a worldwide basis. Cash basis regime (Pay as You Earn) apply.</li> <li>The temporary visa holder (digital nomad) can make use of a bilateral agreement with the home country of origin to mitigate double taxation, whether possible, under certain rules. The issuance of a Tax ID (CPF number) is required in order to enable the collection of income taxes and delivery of a tax return after becoming a tax resident in Brazil.</li> <li>In general, the visitor visa (which is not the case of the Digital Nomad) would not trigger tax liability in Brazil as the period of stay authorized by immigration law is lesser than 183 days, which is the length of stay which would not trigger tax residency. Nevertheless, if the 183 days threshold is exceeded, the tax residency will be triggered (as from 184° day).</li> </ul>
Are digital nomad/remote work visa holders subject to social security contributions?	No – The temporary visa holder without a labor contract in Brazil and the visit visa holder will not be eligible to mandatory social security contributions in the country even if they reach the conditions to become tax resident in the country
s there Double Taxation Agreement (DTA) relief available in the country?	Yes- under certain limits and respected some requirements.
s there an income tax requirement in the country, in general?	Yes
is there a social security requirement in the country, in general?	Yes; prevails in Brazil if the individual qualifies as a mandatory SS-taxpayer, e.g.,  When there is an employment contract in Brazil;  When the individual is a statutory director (non-employed director, which means that there is no employment contract); or  When the individual is self-employed.
Are criminal checks required for this visa?	The applicant must provide background check details issued within 90 days
For how long is the digital nomad/remote work visa valid?	<ul><li>1 year</li><li>Can be renewed for an additional year</li></ul>
s the applicant bound to any work restraints/limitations?	The applicants must be immigrants who can perform their work activities for a foreign employer remotely from Brazil
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>One recent passport-sized photographs.</li> <li>Criminal records within 3 months.</li> <li>Birth certificate or extract from Population Information System.</li> <li>Proof of financial independence.</li> <li>Medical and Travel insurance.</li> <li>Declaration to perform professional activities remotely.</li> <li>Provision of Employment Contract.</li> <li>Proof of subsistence.</li> </ul>



Brazil

Which countries are eligible to apply for the digital nomad/ remote work visa?	Available for all nationals
Is applicant required to provide proof of employment?	Yes - Must provide an employment or a service contract
Additional resources	<u>URL</u>



Visa category	Visitor Status
What are the visa fees/charges?	CAD100
Is there a minimum income threshold applicable for digital nomad/remote work visa?	No; however, generally, a minimum of CAD7,000 - CAD10,000 should be available via bank statements
Are digital nomad/remote work visa holders subject to income tax?	<ul> <li>According to the CRA's guidance, if a non-resident employee performs their duties of employment remotely while in Canada, the non-resident employer would be subject to Canadian withholding, remitting, and reporting obligations.</li> <li>Foreign employers may apply for a "non-resident employer certification" and will not have to withhold and remit tax on the payments to non-resident workers who are working in Canada for a limited time, if the workers are exempt from tax in Canada under a tax treaty.</li> </ul>
Are digital nomad/remote work visa holders subject to social security contributions?	The foreign employer will be exempt from withholding CPP contributions if the foreign employer's worker comes from a country that has a social security agreement with Canada.
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	The applicant must not be involved in:     Criminal Activities     Organized Crimes     Human Rights Violations
For how long is the digital nomad/remote work visa valid?	<ul><li>6 months</li><li>The applicant can apply to extend their visitor status from within Canada.</li></ul>
Is the applicant bound to any work restraints/limitations?	<ul> <li>The individual must be working for and being paid and managed by a foreign entity with no services being provided to a Canadian entity</li> <li>Canada recently defined a digital nomad as a person who can perform their job remotely from anywhere in the world. A digital nomad only needs visitor status to relocate to Canada for up to 6 months at a time while they perform their job remotely for a foreign employer. There should be no nexus between their work and Canada – they should not be serving or working with Canadian clients nor a local Canadian office. A person may initially enter Canada as a digital nomad to work remotely, but they must seek a work permit if they need to transfer to the Canadian entity. If the business intends to transition the employee to the Canadian entity, a work permit will be needed before starting such a transition</li> <li>A work permit would be required if the applicant wants to work under a Canadian employer after entry. Their expected duties in Canada and eligibility would need to be assessed</li> </ul>



- Previously, Canada allowed Mexican nationals to enter without a Canadian temporary resident visa. However, the requirements were recently updated. As of February 29, 2024, Mexican nationals are no longer able to benefit from visa-free travel to Canada. All Mexican nationals will now require a temporary resident visa ("visa"), unless they meet the eligibility criteria for an Electronic Travel Authorization (eTA). To qualify for visa-free air travel, Mexican nationals must have either held a Canadian temporary resident visa in the last 10 years or currently hold a valid US non-immigrant visa.
- · Any eTAs issued to a Mexican passport prior to 11:30 p.m. Eastern time on February 29, 2024, will be invalidated. The only exceptions will be for previously approved eTAs for Mexican nationals that already have a valid Canadian work or study permit. Any travellers that previously relied upon an eTA for visa free travel will need to review the new eligibility criteria to see if they qualify for a new eTA or need to apply for a visa.

### What are the standard requirements for the digital nomad/remote work visa?

- · A clear copy of valid passport wherein date of birth and country of origin is visible
- Must provide at least 6 months of account statement with bank name, bank contact and proof that the account belongs to the applicant
- · Documents which show the intended duration of stay such as flight details, hotel reservations, or registration for an event
- Proof of vaccination
- · Must have sufficient funds for the duration of stay
- · Applicant may require a temporary resident visa or an electronic travel authorization depending on their nationality. This may further be impacted by processing times for a
- · Family members of the applicant who intend to work or study in Canada should apply for a work permit or study permit

### Which countries are eligible to apply for the digital nomad/ remote work visa?

Travelers arriving from the following countries can enter Canada without a visa

•	Andorra
	Australia

Austria

Bahamas

Barbados

 Belgium · British citizen

· British National (Overseas) · Ireland

 British overseas citizen British overseas territory

· British Subject with a right · Italy of abode in the United Kingdom

· Brunei Darussalam

 Bulgaria Chile

Croatia

Cyprus

· Czech Republic

 Denmark Estonia

 Finland France Germany Greece

 Hong Kong Special Samoa

· Solomon Islands

 Iceland Spain Sweden

· Israel, must have a national Israeli passport Taiwan

Japan

 Republic of Korea Latvia

 Liechtenstein Lithuania Luxemboura

 Malta Mexico

 Monaco Netherlands New Zealand

Norway

· Papua New Guinea Poland

 Portugal · Romania (electronic passport holders only)

Administrative Region of the • San Marino People's Republic of China. • Singapore must have a passport Slovakia issued by Hong Kong SAR. Slovenia Hungary

Switzerland

 United Arab Emirates · United States, lawful

permanent resident of · Vatican City State, must have a passport or travel document issued by the

Vatican · Antigua and Barbuda

· Argentina.

 Costa Rica Morocco Panama

· Philippines · St. Kitts and Nevis

 St. Lucia · St. Vincent and the

Grenadines · Sevchelles Thailand

· Trinidad and Tobago

Uruguay



**Is applicant required to provide** Letter of employment or employment contract details are required for applying **proof of employment?** 

**Additional resources** 

### lotes

<sup>\*</sup>Status: Available for high-skilled workers who are coming in to work in an occupation that is listed in skill type 0 (management occupations) or skill level A in the matrix of the National Occupational Classification (NOC)

Page 1 of 2



	Visa category	Short Term Work Permit Exemption*
	What are the visa fees/charges?	May be required to pay a government fee of CAD100 for Visitor Record
	Is there a minimum income threshold applicable for digital nomad/remote work visa?	No
	Are digital nomad/remote work visa holders subject to income tax?	<ul> <li>According to the CRA's guidance, if a non-resident employee performs their duties of employment remotely while in Canada, the non-resident employer would be subject to Canadian withholding, remitting, and reporting obligations.</li> <li>Foreign employers may apply for a "non-resident employer certification" and will not have to withhold and remit tax on the payments to non-resident workers who are working in Canada for a limited time, if the workers are exempt from tax in Canada under a tax treaty.</li> </ul>
	Are digital nomad/remote work visa holders subject to social security contributions?	The foreign employer will be exempt from withholding CPP contributions if the foreign employer's worker comes from a country that has a social security agreement with Canada.
	Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
	Is there an income tax requirement in the country, in general?	Yes
	Is there a social security requirement in the country, in general?	Yes
	Are criminal checks required for this visa?	The applicant must not be involved in:     Criminal Activities     Organized Crimes     Human Rights Violations
	For how long is the digital nomad/remote work visa valid?	15 consecutive days OR 30 consecutive days. Exemption cannot be used again for a period of 6 months if granted status for 15 days or 12 months if granted status for 30 days.
	Is the applicant bound to any work restraints/limitations?	The individual can work for a Canadian entity.
	What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>A clear copy of valid passport wherein date of birth and country of origin is visible</li> <li>Documents which show the intended duration of stay and details of the work being performed in Canada</li> <li>Proof of vaccination</li> <li>Must have sufficient funds for the duration of stay</li> <li>Applicant may require a temporary resident visa or an electronic travel authorization depending on their nationality. This may further be imported by processing times for a significant content.</li> </ul>

### Notes

\*Status: Available for high-skilled workers who are coming in to work in an occupation that is listed in skill type 0 (management occupations) or skill level A in the matrix of the National Occupational Classification (NOC)

visitor application.

depending on their nationality. This may further be impacted by processing times for a



Which countries are eligible to apply for the digital nomad/ remote work visa?

Travelers arriving from the following countries can enter Canada without a visa

- Andorra
- Australia Austria
- Ireland Bahamas
- Barbados Belgium
- · British citizen
- · British overseas citizen Latvia
- of abode in the United
- Kingdom
- Bulgaria
- Chile Croatia Cyprus
- · Czech Republic
- Denmark Estonia
- Finland
- France
- Germany
- · Greece · Hong Kong Special
- of the People's Republic
- Kong SAR.

- Hungary
- Iceland
- · Israel, must have a national Israeli passport
- Italy
- Japan · British National (Overseas) · Republic of Korea
- · British overseas territory Liechtenstein
- British Subject with a right Lithuania Luxemboura Malta
- · Brunei Darussalam Mexico
  - Monaco Netherlands New Zealand
  - Norway Papua New Guinea
    - Poland Portugal
    - Romania (electronic
      - passport holders only) • Samoa
    - · San Marino Singapore
- Administrative Region Slovakia
- Slovenia of China, must have a Solomon Islands
- passport issued by Hong Spain Sweden

- Switzerland
- Taiwan
- United Arab Emirates · United States, lawful permanent resident of
- · Vatican City State, must have a passport or travel document issued by the Vatican
- · Antigua and Barbuda.
- · Argentina.
- Costa Rica.
- · Morocco. · Panama.
- · Philippines.
- St. Kitts and Nevis.
- · St. Lucia.
- · St. Vincent and the Grenadines
- Seychelles Thailand
- · Trinidad and Tobago
- Uruguay

Is applicant required to provide Letter of employment or employment contract details are required for applying proof of employment?

**Additional resources** 



Colombia

Visa category	Visa V - Digital Nomad
What are the visa fees/charges?	<ul> <li>Application fee: US\$54.92 for the study of the application</li> <li>Visa Fee: Around US\$177.03</li> </ul>
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Required minimum income of at least three minimum monthly salaries, which is about US\$900 per month
Are digital nomad/remote work visa holders subject to income tax?	If the person stays more than 183 days in Colombia in a 365-day period, he/she becomes a tax resident
Are digital nomad/remote work visa holders subject to social security contributions?	If the person lives in Colombia, he/she must be affiliated to an EPS (Entidad Promotora de Salud)
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	The applicant might be required to provide criminal records duly apostilled from the country of origin and translated, if applicable
For how long is the digital nomad/remote work visa valid?	For non-restricted nationals: The applicants may live in Colombian territory for more than 180 days (the total time of the visa which can be up to two years) If the applicant is going to be in Colombia for less than 180 days it is not necessary to apply for a visa The time of granting corresponds to the Ministry of Foreign Affairs (up to two years) may vary depending on the study of the application For restricted nationals: The Colombian Ministry of Foreign Affairs is not granting these visas to restricted nationalities (those who need a visa to enter Colombia)
Is the applicant bound to any work restraints/limitations?	<ul> <li>The applicant will not be allowed to provide services in local markets in Colombia</li> <li>The new visa may allow applicant to start a digital technology business operating within Colombia</li> </ul>
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>Passport valid for at least 6 months</li> <li>Proof of legal entry</li> <li>Proof of medical/health insurance</li> <li>Proof of remote work</li> <li>Proof of minimum required income</li> <li>Passport sized photo</li> <li>Bank statements of the last 3 months</li> <li>Letter of intent</li> <li>Proof of relationship to dependents</li> <li>Criminal record check*</li> </ul>

### Notes

<sup>\*</sup>Please note that the Ministry of Foreign Affairs has the discretion to request any other type of document they deem pertinent to the study of the visa application



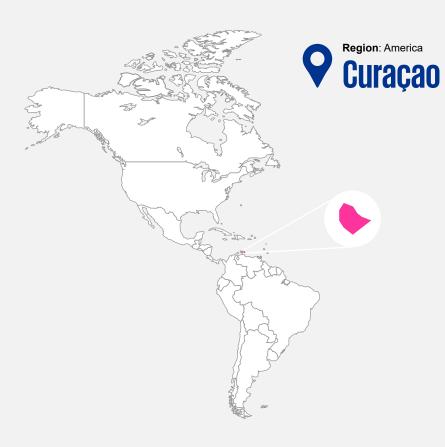
Colombia

Which countries are eligible to apply for the digital nomad/ remote work visa?	This visa is issued for non-restricted nationalities. The list of nationalities that do not require a visa to enter Colombia can be found in Resolution 3717 of 2023
Is applicant required to provide proof of employment?	<ul> <li>The applicant is required to provide letter from a foreign-based company indicating his role and remuneration</li> <li>If the applicant is entrepreneur, he would require to submit a motivational letter explaining about the project and the resources being used</li> </ul>
Additional resources	Link



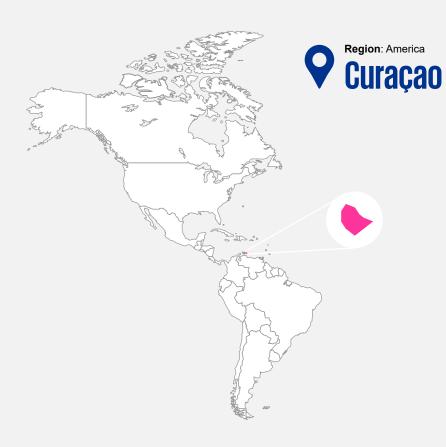
Costa Rica

Visa category	Estancia para Trabajador y Prestador Remoto de Servicios
What are the visa fees/charges?	US\$100
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Yes - The travelers must have US\$3,000 per month If travelling with dependents: US\$4,000 per month
Are digital nomad/remote work visa holders subject to income tax?	This Visa category entails an exemption from income tax
Are digital nomad/remote work visa holders subject to social security contributions?	<ul> <li>The Digital Nomads Law and its Regulations does not establish any duty to foreigners to contribute to the Costa Rican Social Security Fund.</li> <li>A medical services policy that covers the applicant for the entire duration of his/her stay in the country is required.</li> <li>Likewise, all members of the family group must be covered, if the applicant chooses to request their inclusion as beneficiaries.</li> <li>The guarantee of coverage for medical expenses in cases of illness in Costa Rica for at least US\$50,000.00 (fifty thousand dollars of the United States of America) whose term of validity covers the period of stay in the country.</li> </ul>
Is there Double Taxation Agreement (DTA) relief available in the country?	-
Is there an income tax requirement in the country, in general?	-
Is there a social security requirement in the country, in general?	-
Are criminal checks required for this visa?	Immigration will check whether this person has criminal records through the databases it has access to.
For how long is the digital nomad/remote work visa valid?	<ul><li>1 year</li><li>May be renewed for 1 additional year.</li></ul>
ls the applicant bound to any work restraints/limitations?	May not work for a Costa Rican employer or contractor.
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>Request form</li> <li>Receipt of payment of fees</li> <li>Image of the passport page showing the person's photograph and bio information, as well as the stamp showing entry into Costa Rica (if the person is already in Costa Rica)</li> <li>Depending on the person's nationality, consular visa or restricted visa.</li> <li>Bank statements and affidavit to prove income.</li> <li>For dependents: <ul> <li>Marriage certificate or proof of union</li> <li>Birth Certificate (if applicable)</li> </ul> </li> </ul>
Which countries are eligible to apply for the digital nomad/ remote work visa?	-
Is applicant required to provide proof of employment?	No
Additional resources	-



Curaçao

Visa category	At Home In Curacao
What are the visa fees/charges?	ANG535 or about US\$294
Is there a minimum income threshold applicable for digital nomad/remote work visa?	No
Are digital nomad/remote work visa holders subject to income tax?	No
Are digital nomad/remote work visa holders subject to social security contributions?	-
Is there Double Taxation Agreement (DTA) relief available in the country?	-
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	Required
For how long is the digital nomad/remote work visa valid?	6 months, with an option to renew for another 6 months*
Is the applicant bound to any work restraints/limitations?	The digital nomad can not provide services in the local markets/ employers.  The applicant must fulfill the below criteria*:  Working for an employer registered in a foreign country and having a contract with that employer;  Conducting business activity for a company registered in a foreign country and working as a partner/shareholder;  Offering contractual freelance or consulting services to clients, whose permanent establishments are in a foreign country
What are the standard requirements for the digital nomad/remote work visa?	A valid passport     Return ticket from Curacao     A valid medical insurance which also covers COVID19     Proof of income from outside the country     Proof of accommodation



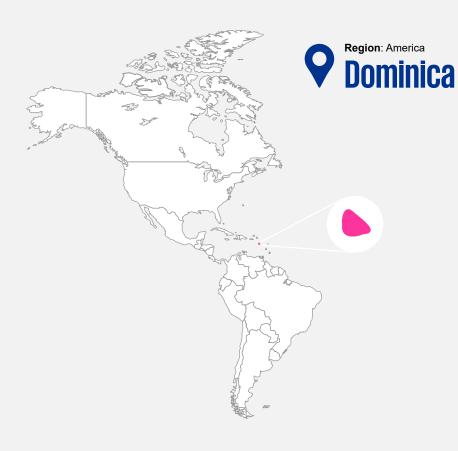
Curaçao

Which countries are eligible to apply for the digital nomad/ remote work visa?	Available for all nationals
Is applicant required to provide proof of employment?	Proof of employment is required for employees, and for businessmen, proof of their business registered in a foreign country in required
Additional resources	-

### Notes

<sup>&</sup>quot;Even though Curacao is part of the Kingdom of the Netherlands, Dutch nationals or Non-Dutch nationals with a valid residence permit of the Netherlands will have to consider that if they would like to extend remote working for an additional 6 months, this may have consequences for their social security position and the residence permit. A resident of the Netherlands is allowed to stay outside the Netherlands up to maximum of 8 months.

<sup>\*\*</sup>The remote workers can only start work once the application has been approved this applies to Dutch and US nationals as well. It is best to apply before entry, the processing time is 2 weeks.



Dominica

Visa category	WIN Extended Stay Visa application
What are the visa fees/charges?	<ul> <li>US\$800 for individuals and US\$1,200 for families</li> <li>For one Business, Multiple Applicants: US\$800 plus US\$500 for each additional employee for a business applying for four or more employees</li> </ul>
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Yes - US\$50,000 per annum
Are digital nomad/remote work visa holders subject to income tax?	No
Are digital nomad/remote work visa holders subject to social security contributions?	-
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	Applicants must obtain and present police records from all the jurisdiction in which the applicants and dependents lived in the past five years
For how long is the digital nomad/remote work visa valid?	Up to 18 months
Is the applicant bound to any work restraints/limitations?	Applicant can work and earn income only from outside countries
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>Be at least 18 years old</li> <li>Have no criminal record</li> <li>Must have a minimum income of US\$50,000</li> <li>Passports, proof of relationship between employee and dependents, police records</li> <li>Must have a letter of employment from the employer, and a reference letter from bank</li> <li>If the applicant is not employed, they will need to present up-to-date bank statements and a credit report</li> <li>Health insurance which covers the duration of stay</li> </ul>
Which countries are eligible to apply for the digital nomad/ remote work visa?	-
Is applicant required to provide proof of employment?	<ul> <li>Proof of employment from employer is required for employees.</li> <li>The unemployed travelers need to submit up-to-date bank statements and a credit report</li> </ul>
Additional resources	-



Ecuado

Digital Nomad Visa
Around US\$460
The applicant is required to produce monthly income of at least 3 unified basic salaries of Ecuador (around US\$1,275) or annual income equivalent to 36 unified basic salaries (equivalent to US\$15,300).
-
-
Yes
Yes
Yes
The applicant is required to present the police records while applying for this visa.
Up to 2 years
The applicant is not allowed to provide his services and earn income from local markets in Ecuador.
<ul> <li>Valid passport</li> <li>Police record</li> <li>Proof of income from foreign sources of at least 3 unified basic salaries monthly for 3 months before application, or proof of annual income as more than 36 unified basic salaries of Ecuador</li> <li>Valid medical insurance</li> <li>Evidence of remote work</li> </ul>
As determined by the Ministry of Tourism, visa is available to 182 countries/territories.
The applicant is required to provide proof of foreign sourced income, whether it is via employment or through business located in a foreign jurisdiction
-



Mexico

Visa category	FMME (Forma Migratoria Multiple Electrónica)     Temporary Resident Visa*
What are the visa fees/charges?	For a temporary resident visa:  • US\$53 (Interview Government fee)  • \$5,328 MXN (Government fees for Residency Permit card, updated each year)
Is there a minimum income threshold applicable for digital nomad/remote work visa?	<ul> <li>For a Temporary Resident Visa:</li> <li>Investments or bank accounts with an average monthly balance equivalent to 5,000 days of the general minimum wage, during the last twelve months. (For 2023, it is \$1,035,350 MXN) or</li> <li>Monthly income free of liens greater than the equivalent of 300 days of the general minimum wage. (For 2023, it is \$62,100 MXN)</li> </ul>
Are digital nomad/remote work visa holders subject to income tax?	Depends on tax residence status. Tax residency is triggered when the individual has a place of abode (home) in Mexico. In case the individual also has a home in another country, will be tax resident in Mexico the center of vital interests is located in Mexico. An individual has his/her center of vital interests in Mexico in either of the following cases, among others:  • When more than 50% of the individual's total income received during the calendar year is derived from Mexican sources; or  • When the individual's main center of professional activities is located in Mexico
Are digital nomad/remote work visa holders subject to social security contributions?	No, assuming no labor relationship with a Mexican entity
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	No Criminal Checks required
For how long is the digital nomad/remote work visa valid?	<ul> <li>FMME permit: 180 days.</li> <li>If stay is extending over 180 days, need to apply for temporary resident visa, valid for 1 year and can be renewed annually up to 4 years)</li> <li>After 4 years, the individual can apply for a permanent resident visa</li> </ul>

### Notes

\*Visitors to Mexico can stay up to 180 days for business or other short-term purpose with a visitor permit known as the FMM or FMME (Forma migratoria multiple, Forma migratoria multiple electronica), provided at the port of entry. Note certain countries require a visa to enter Mexico. For over that period, a Temporary resident visa should be applied for.



Mexico

### Is the applicant bound to any work restraints/limitations?

- The FMME permit does not allow to work for a Mexican company
- · Temporary resident visa: Does not allow to work for a Mexican company. The applicant must show proof that is earning income from a company outside Mexico. In case the individual will receive income from a Mexican entity the Temporary resident visa with work permit should be applied for by the Mexican employer, we understand this would not be applicable for Digital Nomads

### What are the standard requirements for the digital nomad/remote work visa?

### Temporary resident visa:

- Visa application form
- Passport
- If applying from a country that is not the individual home country, proof of legally being in that country
- ID photo measuring 3.9 cm x 3.1 cm"

### Which countries are eligible to apply for the digital nomad/ remote work visa?

Nationals or residents of the following countries do not need digital nomad visa for stays of up to six months:

- Andorra Greece · Argentina Australia Austria Hungary Bahamas Barbados Belgium Israel Belize Italy • Bulgaria Canada · Chile Colombia · Cook Islands
  - Jamaica Japan Latvia · Lichtenstein Macau
- · Czech Republic Denmark · Estado Plurinacional de Bolivia Estonia
- Finland France

· Costa Rica

Croatia

Cyprus

- Germany Hong Kong
- Iceland Ireland
- Lithuania Luxembourg Malavsia
- Malta · Marshall Islands Micronesia Monaco Netherlands
- New Zealand Niue

- Norway
- Palau Panama Paraguay
- · Peru (visa required)
- Poland Portugal Romania · San Marino
- Singapore Slovakia Slovenia · South Korea
- Spain Sweden Switzerland
- Trinidad and Tobago United Arab Emirates
- · United Kingdom
- · United States of America
- Uruquav

### Is applicant required to provide proof of employment?

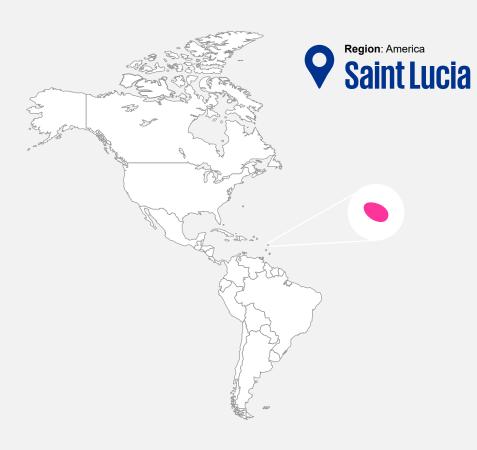
For a temporary resident visa, need to show proof that the individual works for a company outside of Mexico

### Additional resources



Panama

Visa category	Short stay Visa under Executive Decree No. 198
What are the visa fees/charges?	<ul><li>National immigration service: US\$250</li><li>Visa Card: US\$50</li></ul>
Is there a minimum income threshold applicable for digital nomad/remote work visa?	US\$36,000 Annually
Are digital nomad/remote work visa holders subject to income tax?	No, provided the source of income is international
Are digital nomad/remote work visa holders subject to social security contributions?	-
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	Required clean criminal record
For how long is the digital nomad/remote work visa valid?	9 months with an option to renew once for an additional 9 months
Is the applicant bound to any work restraints/limitations?	The applicant can not provide his services to any employer in Panama
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>Proof of medical insurance for stay duration</li> <li>Three passport sized photographs</li> <li>valid passport</li> <li>Certificate of good health</li> <li>Clean criminal record</li> <li>Certificate of good health</li> <li>Affidavit of non-acceptance of work offer in Panama</li> <li>Proof of income and subsistence</li> </ul>
Which countries are eligible to apply for the digital nomad/ remote work visa?	Available for all nationals
Is applicant required to provide proof of employment?	<ul> <li>For applicants working in offshore countries, a documented proof from foreign country, including general data, proof of work and income is required</li> <li>For self-employed applicants, proof of company's ownership indicating its registration outside Panama is required</li> </ul>
Additional resources	-



Saint Lucia

Visa category	Live it (Multiple-entry Visa)
What are the visa fees/charges?	US\$75 for multiple entries and non-immigrant visas
Is there a minimum income threshold applicable for digital nomad/remote work visa?	No
Are digital nomad/remote work visa holders subject to income tax?	No
Are digital nomad/remote work visa holders subject to social security contributions?	-
Is there Double Taxation Agreement (DTA) relief available in the country?	-
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	No
Are criminal checks required for this visa?	Clean criminal record is required
For how long is the digital nomad/remote work visa valid?	12 months
Is the applicant bound to any work restraints/limitations?	Applicants are not allowed to render services in local markets
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>2 valid passport size photographs</li> <li>A valid passport</li> <li>Return tickets</li> <li>Proof of accommodation</li> <li>Proof of subsistence</li> <li>Proof of work/ letter of invitation/ letter from school, college or university</li> </ul>
Which countries are eligible to apply for the digital nomad/ remote work visa?	-
Is applicant required to provide proof of employment?	Yes, required in case of employment
Additional resources	•



Uruguay

Visa category	Provisional Identity Sheet for Digital Nomads*
What are the visa fees/charges?	55.71 I.U. index
Is there a minimum income threshold applicable for digital nomad/remote work visa?	-
Are digital nomad/remote work visa holders subject to income tax?	-
Are digital nomad/remote work visa holders subject to social security contributions?	The applicant is not required to register with social security services in Uruguay if he is not providing services to any employer in Uruguay
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	<ul> <li>For the applicant over 18 years of age, criminal record certificate is required which is duly legalized or apostilled from the countries resided for the past five years (the residence duration should be a period greater than 6 months)</li> <li>The certificate from various countries is required to be translated with Brazil being an exception</li> <li>A certificate issued by the country's consulate from which the background information is needed, accredited to the Uruguayan Government, will also be considered valid. It will be issued on the Consulate's letterhead, will be attested by the highest available hierarchy, and will state whether the applicant lacks a criminal record in that country</li> </ul>
For how long is the digital nomad/remote work visa valid?	Up to 180 days, renewable one time for additional 180 days
Is the applicant bound to any work restraints/limitations?	The applicants are required to be employed with a company not registered in Uruguay
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>The applicant is required to be employed with a foreign employer not registered in Uruguay</li> <li>The processing of the document is required to be carried by the holder</li> <li>Copy of valid identity document or the travel document to enter into the country.</li> <li>Sworn statement</li> <li>Valid criminal record certificate</li> <li>A certificate issued by a vaccinator in Uruguay, certifying that the foreigner complies with the Uruguayan vaccination scheme</li> </ul>

### Notes

\*For the digital nomad program, the application may only be made in-land. So, the visa required countries will have to obtain a visa before entering. Once employees enter Uruguay, they may submit the "Provisional Identity Sheet for Digital Nomads" which would then allow them to work as a digital nomad.



Uruguay

Which countries are eligible to apply for the digital nomad/remote work visa?

Is applicant required to provide proof of employment?

Additional resources

Available for all nationals

Yes





Albania

Visa category	Digital nomad visa type D/LD*
What are the visa fees/charges?	Depending on the state - it varies from EUR10 to EUR100
Is there a minimum income threshold applicable for digital nomad/remote work visa?	No minimum income threshold required
Are digital nomad/remote work visa holders subject to income tax?	The law does not expressly mention that digital nomads are not subject to income tax in Albania, instead it provides that digital nomads shall not be considered tax residents in Albania for a period of 12 months. Therefore, in order to determine whether digital nomads will be subject to income tax in Albania, it is important to analyze whether the income received is considered to have a source in Albania or not based on the provisions of the Albanian Law on Income Tax.
Are digital nomad/remote work visa holders subject to social security contributions?	No, as long as they are not reported under any local payroll list in Albania.
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes, currently Albania has 41 DTAs in force
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	No criminal record certificate is required
For how long is the digital nomad/remote work visa valid?	<ul> <li>The visa is issued in order the foreigner who intends to work longer than 90 days within 180 days period to obtain the unique permit.</li> <li>However, the visa can be issued for up to one year but with a staying period from 90 to 180 days.</li> </ul>
Is the applicant bound to any work restraints/limitations?	Only Digital nomads, employees of IT companies are eligible of 12 months exemption from tax residency
What are the standard requirements for the digital nomad/remote work visa?	Applicant must ensure to meet the following requirements:  A valid travel document recognized in the Republic of Albania  Photo 5cmx4cm  Document confirming the professional capacities in country of origin  Document confirming accommodation in Albania  Approval from Albanian agency of employment  Employment/services contract with the non-Albanian employer/ contractor confirming that the work will not be performed in specific head office and that the nature of the work/services can be performed through IT equipment.

### Notes

\*All digital nomads hired by IT companies, registered in Albania and operating in technological scientific parks as per legislation in force, are allowed to enter without visa and stay without unique permit for a period up to 12 months

Page 1 of 2

work/services can be performed through IT equipment.





Albania

# Which countries are eligible to apply for the digital nomad/remote work visa?

- Applicable to all foreigners being non-EU, Schengen area, USA, Balkan region citizens.
   Such citizens are subject to unique permit in case of work for a period longer than the work visa.
- Other foreigners are subject to unique permit in case of staying and working in Albanian longer than 90 days within a 180 days period

Is applicant required to provide Yes proof of employment?

Additional resources





Croatia

Visa category	Digital Nomad Visa
What are the visa fees/charges?	<ul> <li>Cost for applying through Embassy/ Consulate: EUR60</li> <li>Costs of applying through police station:         <ul> <li>Granting temporary stay: EUR45</li> <li>Administrative fees: EUR10</li> <li>Residence Card: EUR30, EUR60 for urgent issues</li> </ul> </li> <li>Costs of applying online:         <ul> <li>Administrative fees: EUR45</li> <li>Residence Permit: EUR30, EUR60 for urgent issues</li> </ul> </li> </ul>
Is there a minimum income threshold applicable for digital nomad/remote work visa?	<ul> <li>Yes - For individual: 17.822,50 Kuna per month</li> <li>For every additional family member: 712,90 Kuna per month</li> </ul>
Are digital nomad/remote work visa holders subject to income tax?	No, personal income tax will not be payable on receipts of natural persons earned on the basis of employment or conducting work for a party which is not registered in Croatia, on the basis of the acquired status of the digital nomad
Are digital nomad/remote work visa holders subject to social security contributions?	No, same as for the personal income tax taxation, social security will not be payable on receipts of natural persons earned on the basis of employment or conducting work for a party which is not registered in Croatia, on the basis of the acquired status of the digital nomad
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	Applicants must submit a background check document showing that they have not been convicted of criminal offenses in their home country, or from country where they have stayed for more than a year
For how long is the digital nomad/remote work visa valid?	1 year
Is the applicant bound to any work restraints/limitations?	<ul> <li>Allows digital nomads, remote workers, and freelancers to stay in Croatia</li> <li>The applicant must be a third-country national and working for a company that is registered abroad, not in Croatia</li> </ul>
What are the standard requirements for the digital nomad/remote work visa?	Required documents For Croatia Digital Nomad Visa: Application form Proof travel purpose Must hold a passport valid for more than 3 months, passports must be notarized and translated to Croatian if the passport is not in English language Must hold a health insurance policy which covers the entire duration of intended stay at Croatia Marriage certificate (for a family member of a digital nomad) Address of stay in Croatia Proof of sufficient funds to support themselves





Croatia

# Which countries are eligible to apply for the digital nomad/ remote work visa?

- Digital nomad visa is available for non-EEA nationals only
- We note that citizens of some non-EEA countries require an entry visa for Croatia, which is merely an approval to enter Croatian territory and should not be mistaken for a digital nomad visa

# Is applicant required to provide proof of employment?

Applicant requires to submit some documents to prove he is planning to work remotely in Croatia:

- A letter from employer
- An employment contract with a foreign employer
- For businessmen: Copy of registration of the company and the proof to perform work through own company

### **Additional resources**

### <u>URL</u>



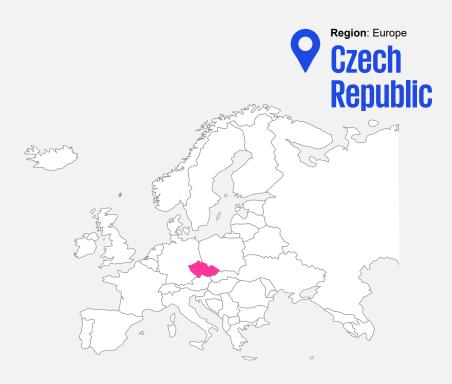


Cyprus

Visa category	Digital Nomad Visa*
What are the visa fees/charges?	<ul> <li>Issuance or extension of a temporary residence permit: EUR70</li> <li>Aliens' Registry (only in cases of initial registration): EUR70</li> </ul>
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Yes, monthly net income of EUR3,500; an increase of 20% in case of partner, and increase of 15% per child (after the deduction of contributions and taxes)
Are digital nomad/remote work visa holders subject to income tax?	In case applicant resides for over 183 days in the country within the same tax year, then they will be considered as the tax residents of Cyprus, provided they are not a tax resident for any other country
Are digital nomad/remote work visa holders subject to social security contributions?	<ul> <li>To be examined on a case-by-case basis</li> <li>Provides an opportunity – in the existence of a Bilateral Agreement with a third country         <ul> <li>to transfer any applicable Cypriot social contributions to the social security fund of the home country, under conditions.</li> </ul> </li> </ul>
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	Original certificate of Criminal Record is required from country of origin (or from country of residence if applicant resides in a country other than country of origin).
For how long is the digital nomad/remote work visa valid?	<ul><li>1 year</li><li>Can be renewed for maximum 2 years</li></ul>
Is the applicant bound to any work restraints/limitations?	Applicant or any family member can not provide services or perform any other form of work to employers or clients located in Cyprus
What are the standard requirements for the digital nomad/remote work visa?	Copy of valid passport Proof of work, employment or self-employment Proof of subsistence Certificate of Criminal record Proof of accommodation Blood analysis results & chest x-rays results Certificate of Health insurance Affirmation by the applicant and the family members as to their work limitations
Which countries are eligible to apply for the digital nomad/ remote work visa?	All non-EU and non-EEA countries are eligible
Is applicant required to provide proof of employment?	Required for employed and self-employed applicants
Additional resources	-

### Notes

<sup>\*</sup> Currently the limit of 500 applications has been reached hence no new applications are accepted; no announcements have been made by the Cyprus government for extending the application limit.

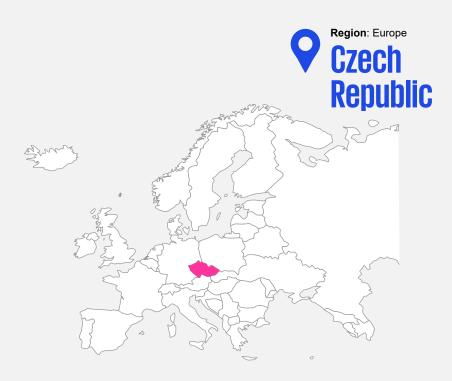


Czech Republic

Visa category	Digital Nomad Program*
What are the visa fees/charges?	CZK2,500/5,000 (~EUR102/204)
Is there a minimum income threshold applicable for digital nomad/remote work visa?	<ul> <li>The applicant should earn at least 1.5 multiple of the average gross annual salary announced by the Ministry of Labour and Social Affairs.</li> <li>For the period from May 2024 to April 2025, the average gross annual salary in the Czech Republic is CZK520,092 (CZK43,341 monthly)</li> </ul>
Are digital nomad/remote work visa holders subject to income tax?	If the applicant stays for more than 183 days in Czech republic, then he will be considered as a Czech tax resident
Are digital nomad/remote work visa holders subject to social security contributions?	To be examined on case by case basis.
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	Yes
For how long is the digital nomad/remote work visa valid?	>90 days to 1 year, with an option to renew
Is the applicant bound to any work restraints/limitations?	The applicant is not allowed to work in Czech's domestic market
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>Duly filled application form</li> <li>Proof of education in the field of natural sciences, engineering, technology, or mathematics (STEM), or at least 3 years of experience in the field of IT</li> <li>For employee of foreign company, proof that the employer should be having at least 50 employees worldwide and it should be possible to work remotely</li> <li>For freelancer, declaration of free trade in the Czech Republic in the field of business related to IT</li> </ul>
Which countries are eligible to apply for the digital nomad/ remote work visa?	Currently, citizen or nationals of these eight countries are eligible to apply:  - Australia - Japan - Canada - Canada - The republic of Korea - New Zealand  - The volunted Kingdom of Great Britain and Northern Ireland - USA - Taiwan

### Notes

<sup>\*</sup>The program is aimed at highly qualified and top IT professionals. It provides residence permits to the employee of a foreign company, freelancer (self-employed), and family member.



Czech Republic

## Is applicant required to provide proof of employment?

Is applicant required to provide The employees of a foreign company are required to provide the following documents:

- Proof of having more than 50 employees by the company
- Proof of employment contract, showing: (a) the salary meets minimum income requirements, (b) during the stay in Czech Republic, the applicant will be employed by the foreign company, and (c) the employee can work remotely

The freelancers are required to provide the following documents:

- Declaration of the free trade registration in the Czech Republic in the field of business related to IT
- Proof of contract for the provision of services in IT, or an affidavit of a digital nomad client, showing: (a) contract duration, (b) contract project is related to IT, and (c) the earnings meet minimum income requirements

### **Additional resources**

### <u>URL</u>





Estonia

Visa category	Digital Nomad Visa
What are the visa fees/charges?	EUR80 for a type C and EUR100 for a type D visa
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Yes - income must meet the minimum threshold (EUR4,500 gross of tax per month) during the six months preceding the application.
Are digital nomad/remote work visa holders subject to income tax?	Yes - Digital nomads will be taxed under the Estonian Digital Nomad Visa after 183 consecutive days (after living 183 days within a financial year)
Are digital nomad/remote work visa holders subject to social security contributions?	Yes - Digital nomads will be taxed under the Estonian Digital Nomad Visa
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	The relevant administrative authority will review the application in full and conduct thorough background checks
For how long is the digital nomad/remote work visa valid?	<ul> <li>12 months</li> <li>Before the initial Estonia Digital Nomad Visa expires, the applicant can apply for a new one. However, he/she is not allowed to stay in Estonia longer than 548 days within 730 consecutive days</li> </ul>
Is the applicant bound to any work restraints/limitations?	The applicants should work online & independent of location: <ul> <li>For an employer registered abroad</li> <li>For their company registered abroad, or</li> <li>As a freelancer for clients mostly abroad</li> </ul>
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>Must hold documents which prove that the applicant can work remotely</li> <li>Documents providing information about the current work status</li> <li>Documents providing information about the last six months income, its regularity, and its sources</li> <li>Documents about academic and professional history</li> <li>A Valid Passport or Travel Document</li> <li>Medical Insurance or Health Insurance</li> <li>Proof of Accommodation</li> <li>If the employer is not registered in the Estonian commercial register, the employer must register with the Tax and Customs Board as a non-resident employer before commencing activities in Estonia</li> </ul>
Which countries are eligible to apply for the digital nomad/ remote work visa?	Available for all nationals
Is applicant required to provide proof of employment?	Yes
Additional resources	-





Visa category	Freelance "Freiberufler" Visa
What are the visa fees/charges?	<ul> <li>Application fee for the freelance visa: EUR75</li> <li>EUR 100 for a residence permit, if necessary (EUR22.80-EUR37 for Turkish citizens who fall under the scope of the Association Agreement between the European Economic Community and Turkey (art. 6 and art. 7 ARB 1/80)</li> </ul>
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Subject to labor market test by Federal Employment Agency (comparable working conditions of German national in comparable role)
Are digital nomad/remote work visa holders subject to income tax?	<ul> <li>Yes</li> <li>In case the applicant resides over 3 months:</li> <li>Earning up to EUR9,744 per year is tax exempt</li> <li>EUR9,745 – EUR57,918 per year: 14% to 42%</li> <li>EUR57,919 – EUR274,612 per year: 42%</li> <li>Over EUR274,613 per year: 45%</li> </ul>
Are digital nomad/remote work visa holders subject to social security contributions?	-
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	-
For how long is the digital nomad/remote work visa valid?	<ul> <li>3 months – up to 1 year</li> <li>The visa can be converted to a residence permit for freelancing which can be extended for up to three years</li> <li>After 3 years, the eligibility for a permanent residency will be checked</li> </ul>





### Is the applicant bound to any work restraints/limitations?

- The freelance work must generally be approved by the Federal Employment Agency
- · Profession must fall within the prescribed list of freelance professions
- Freelance work includes independent scientific, artistic, literary, teaching or educational
  work, the independent professional activity of doctors, dentists, veterinarians, lawyers,
  notaries, patent attorneys, surveyors, engineers, architects, commercial chemists,
  auditors, tax consultants, consulting economists and business economists, certified
  accountants, tax agents, non-medical practitioners, dentists, physiotherapists,
  journalists, photojournalists, interpreters, translators, pilots and similar professions
  (sec. 18 par. 1 no. 1 Einkommenssteuergesetz)

# What are the standard requirements for the digital nomad/remote work visa?

- Duly completed national visa application form
- Valid national passport
- · Two recently made biometric photographs
- · Cover letter with CV
- · Printed samples of the freelance work or regular work in same profession
- · Structured and detailed freelance plan
- · Certificates of academic qualifications or training certificates
- Proof of a secure livelihood (proof of sufficient financial means to cover living and freelancing costs), e.g. current bank statements, profit/loss statements
- · Travel health insurance
- 2 letters of commitments from future customers/employers, in case of work on a fee basis
- If professional permit is required for the freelance occupation, proof of permit, e.g. a license to practice law
- If already completed the 45th year of life: proof of an adequate pension plan
- · Personal appointment\*

## Which countries are eligible to apply for the digital nomad/ remote work visa?

- · Free movement to people living in the Schengen area
- · People from outside the European Union must apply for a self employment visa
- Nationals from the US, Canada, New Zealand, Australia, Israel, Japan, UK, and South Korea are allowed to enter Germany without a visa for up to 90 days within a 180-days period and may apply for a residence permit after entering Germany at the responsible immigration office in case they reside over 3 months

### Is applicant required to provide proof of employment?

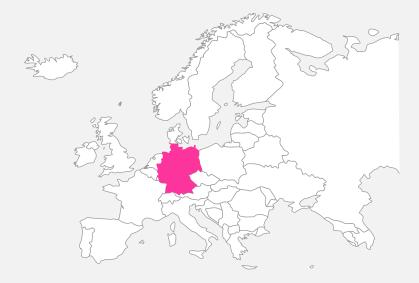
- Applicant must have a freelancing plan to show as evidence
- Applicant's skill must fall under the freelancing 'Freiberufler' category and must contribute to the German economy

#### Additional resources

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<sup>\*</sup>Additional documents might need to be provided depending on the German diplomatic mission abroad in charge.

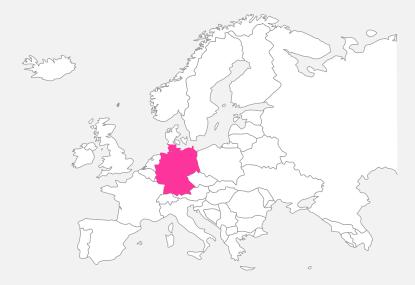




Visa category	Artist freelancer visa
What are the visa fees/charges?	<ul> <li>Application fee for the freelance visa: EUR75</li> <li>EUR100 for a freelance residence permit, if necessary</li> <li>EUR22.80-EUR37 for Turkish citizens who fall under the scope of the Association Agreement between the European Economic Community and Turkey (art. 6 and art. 7 ARB 1/80)</li> </ul>
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Subject to labor market test by Federal Employment Agency (comparable working conditions of German national in comparable role)
Are digital nomad/remote work visa holders subject to income tax?	<ul> <li>Yes</li> <li>In case the applicant resides over 3 months:</li> <li>Earning up to EUR9,744 per year is tax exempt</li> <li>EUR9,745 – EUR57,918 per year: 14% to 42%</li> <li>EUR57,919 – EUR274,612 per year: 42%</li> <li>Over EUR274,613 per year: 45%</li> </ul>
Are digital nomad/remote work visa holders subject to social security contributions?	-
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	-
For how long is the digital nomad/remote work visa valid?	<ul> <li>3 months – up to 1 year</li> <li>The visa can be converted to a residence permit for freelancing which can be extended</li> </ul>

<sup>\*</sup>Additional documents might need to be provided depending on the German diplomatic mission abroad in charge.





### Is the applicant bound to any work restraints/limitations?

- The freelance work must generally be approved by the Federal Employment Agency
- · Work activities are permitted nationwide

# What are the standard requirements for the digital nomad/remote work visa?

- · Duly completed national visa application form
- Valid national passport
- · Two recently made biometric photos
- Cover letter with CV
- Printed samples of the freelance work or regular work in same profession
- · Structured and detailed freelance plan
- · Certificates of academic qualifications or training certificates
- Proof of a secure livelihood (proof of sufficient financial means to cover living and freelancing costs), e.g. current bank statements, profit/loss statements
- Travel health Insurance
- 2 letters of commitments from future customers/employers, in case of work on a fee basis
- · If professional permit is required for the freelance occupation, proof of permit
- Registered apartment in Germany (note: if not readily available, it is not mandatory)
- Personal appointment\*

## Which countries are eligible to apply for the digital nomad/remote work visa?

- Free movement to people living in the Schengen area
- · People from outside the European Union must apply for a digital nomad visa
- Nationals from the USA, Canada, New Zealand, Australia, Israel, Japan, UK, Northern Island and South Korea are allowed to enter Germany without a visa for up to 90 days within a 180-days period and may apply for a residence permit after entering Germany at the responsible immigration office in case they reside over 3 months

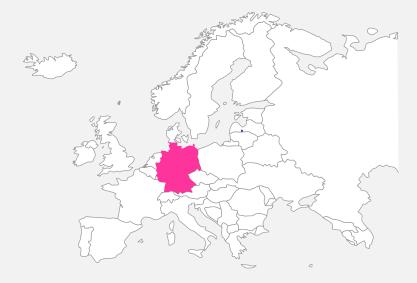
### Is applicant required to provide proof of employment?

- Applicant must have a freelancing plan to show as evidence
- Applicant's skill must fall under the freelancing 'Freiberufler' category and must contribute to the German economy

#### Additional resources

-





Visa category Schengen C-visa (short-stay visa)

Yes

Yes

What are the visa fees/charges? • Visa fee generally EUR80

- EUR35 generally for nationals of Albania, Armenia, Azerbaijan, Bosnia and Herzegovina, Georgia, Macedonia, Moldova, Montenegro, Serbia and Ukraine

Is there a minimum income threshold applicable for digital nomad/remote work visa?

Are digital nomad/remote work visa holders subject to income tax?

Are digital nomad/remote work visa holders subject to social security contributions?

Is there Double Taxation Yes Agreement (DTA) relief available in the country?

Is there an income tax requirement in the country, in general?

Is there a social security requirement in the country, in general?

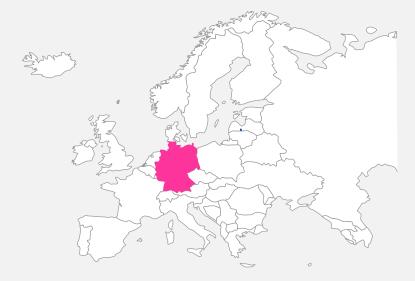
Are criminal checks required for this visa?

For how long is the digital nomad/remote work visa valid?

• Up to 3 months or 2-years-visa (C 2) that allows for up to 4 x 90 days within a period of 180 days

Page 1 of 2





### Is the applicant bound to any work restraints/limitations?

With a Schengen C-visa work is generally not permitted, unless the so-called nonemployment fiction is applicable: Certain business activities are permitted nationwide without a work permit in the following cases that could be interesting for digital nomads/ remote work:

- Business activities of executive staff or members of a body of a legal entity who are entitled to act as its legal representative for up to 90 days within a period of 180 days
- Business activities of individuals who, in the course of their employment, while
  maintaining their habitual residence abroad, do not stay in Germany for a total of
  more than 90 days within a period of 180 days and (i) are employed abroad in the
  commercial sector by an employer seated in Germany or (ii) conduct meetings or
  negotiations in Germany for an employer seated abroad, draw up contractual offers,
  conclude contracts or monitor the performance of a contractual agreement or (iii)
  establish, supervise or manage a German part of a company for an employer seated
  abroad.
- Business activities of skilled workers employed abroad by an internationally operating group or company for the purpose of in-company continuing education and training in the German part of the group or company for up to 90 days within a period of twelve months
- Activities of journalists whose employer is seated abroad and whose activity is
  recognised by the Press and Information Office of the German Federal Government,
  or who, while maintaining their habitual residence abroad, work as a journalist in
  Germany, if the duration of the activity does not exceed 90 days within a period of
  twelve months

If the work activities exceed the above mentioned frame, a work authorization will be required

# What are the standard requirements for the digital nomad/remote work visa?

- · Duly completed national visa application form
- · Valid national passport
- · Two recently made biometric photos
- Travel health Insurance
- · If applicable, invitation letter for the business trip from the German company
- Proof of sufficient financial means during the stay, e.g. last 3 bank statements and payslips
- · Personal appointment\*

# Which countries are eligible to apply for the digital nomad/ remote work visa?

- · Free movement to people living in the Schengen area
- · Third-country nationals must generally apply for a digital nomad visa
- Exception: Nationals from the USA, Canada, New Zealand, Australia, Israel, Japan, UK, Northern Ireland and South Korea are allowed to enter Germany without a visa for up to 90 days within a 180-days period and may apply for a residence permit after entering Germany at the responsible immigration office in case they reside over 3 months

### Is applicant required to provide - proof of employment?

#### Additional resources

<sup>\*</sup>Additional documents might need to be provided depending on the German diplomatic mission abroad in charge





Visa category	Digital Nomad Visa
What are the visa fees/charges?	EUR75 + EUR150
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Yes  For Individual: EUR3,500 per month  For applicants traveling with spouse: EUR4,200  For applicants traveling with spouse and child: EUR4,725 (increase in 15% per child)
Are digital nomad/remote work visa holders subject to income tax?	<ul> <li>Yes – In case of DTA in place and exemption conditions are met (usual reference is Article 15), there is a requirement to file an exempt informational tax return (i.e. non-residents)</li> <li>In case the applicant stays in Greece for more than 183 days consecutively (or in 12 months period – depending on the DTA in place) – i.e. Article 15 conditions are not met - and are recognized as tax resident, such income is taxable in Greece and payroll and withholding obligations arise for the company</li> <li>No additional clarification has yet been provided by the Greek tax authorities in this respect</li> </ul>
Are digital nomad/remote work visa holders subject to social security contributions?	The issue has not been explicitly regulated so far, however given that proof of registration with the Greek social security funds is not among the supporting documents to be filed with the Greek authorities, it seems that the digital nomad might be released from Greek social security. No guidance has been issued by the Greek social security authorities in this respect.
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	-
Are criminal checks required for this visa?	Greek embassy authorities may request a criminal record certificate from the country wherein the applicant was residing
For how long is the digital nomad/remote work visa valid?	Up to 12 months. While the digital nomad visa is in force and provided that the conditions for its issuance continue to apply, a digital nomad residence permit can be applied for before the Ministry of Migration with a two years period of validity





Is the applicant bound to any work restraints/limitations?	The applicants will have no access right to the Greek employment market (dependent employment or freelance services)
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>A declaration letter which states the applicant's willingness to work remotely from Greece and not to provide dependent employment or freelance services to an employer registered in Greece</li> <li>Proof of employment or freelancer activity etc.</li> <li>Bank statements, pay slip, or any other document that proves the monthly income</li> <li>Valid passport</li> <li>Criminal record certificate</li> <li>Medical report</li> <li>Must provide proof of accommodation in Greece (in case a digital nomad residence permit is applied for)</li> <li>Must hold health insurance covering all medical expenses that may occur during the tentative stay in Greece</li> </ul>
Which countries are eligible to apply for the digital nomad/remote work visa?	Citizens of the European Union (EU), the European Economic Area (EEA), and the Schengen Area won't be able to apply for the Greece DNV
Is applicant required to provide proof of employment?	Yes
Additional resources	<u>URL</u>





Hungar

Visa category	White Card
What are the visa fees/charges?	In person : EUR110 (HUF39,000 if submitted within Hungary) Through EH website: HUF24,000
Is there a minimum income threshold applicable for digital nomad/remote work visa?	'Yes - More than net EUR3,000 for at least 6 months prior to entry and after entry for the full duration of the stay
Are digital nomad/remote work visa holders subject to income tax?	<ul> <li>Shall be checked and determined case by case</li> <li>General rules:         <ul> <li>Residents are taxed on worldwide income. Non-residents are taxed on Hungarian-source income only. The highest income tax rate is 15 percent</li> <li>According to the Hungarian Personal Income Tax Act, an individual is tax resident in Hungary if they have permanent home available to them only in Hungary, or their central of vital interests is in Hungary or if they spend more than 183 days in Hungary in the calendar year</li> </ul> </li> </ul>
Are digital nomad/remote work visa holders subject to social security contributions?	Shall be checked and determined case by case     General rule:     The income taxable in Hungary is subject to social security contributions and taxes too.     As the work is performed in Hungary, even if no personal income tax obligation would arise, social security payments may be required     Under certain circumstances exemptions may be available, but this shall be checked case by case
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	<ul> <li>No mention of police/background checks, only a declaration needed on the application form by the applicant that they have no criminal record.</li> <li>After reaching Hungary, the traveler must visit the National Directorate-General for Aliens Policing within the district of accommodation to get the new residence permit and register Hungarian accommodation.</li> </ul>
For how long is the digital nomad/remote work visa valid?	<ul> <li>Issued for minimum 91 days</li> <li>The validity period is maximum one year, and it may be extended once for the same purpose by maximum one additional year</li> </ul>

#### Notes

\*Parliament has adopted a draft proposal on the General Rules of Entry and Residence of Third Country Nationals (TCNs). The Act entered into force on 1 January 2024. It will replace the provisions of Act II of 2007 on the entry and residence of TCNs (Third Country Nationals). Residence permits that are issued based on the new Act will differ in both name and content from the currently used types. According to the transitional provision of the National Directorate General for Aliens Policing (the immigration authority), applications are not accepted between 1 January 2024 and 29 February 2024. For more details, please refer to KPMG Tax Alert.





Hungary

### Is the applicant bound to any work restraints/limitations?

- A White Card shall be granted to a third-country national who has a verified employment relationship or owns a share in a company with a verified profit in a country other than Hungary and performs his/her work or manages his/her company from Hungary using an advanced digital technology solution
- · However, white card shall not be provided to a person who is:
  - eligible for:
  - · A permit for self-employment
  - Any of the permit types on the purpose of work (including permits for guest workers and highly skilled workers)
  - · Permit for study purpose
  - · Permit for guest investors
  - posted on the territory of Hungary
  - Third-country national who arrives in the territory of the Union in the framework of an intra-corporate transfer
  - Employee serving as executive officer for a Hungarian for-profit business association, cooperative or some other legal entity

# What are the standard requirements for the digital nomad/remote work visa?

- Certificate of employment from employer specifying the scope of the employer's activities, provision and duration of remote and electronic work, and the role and responsibility of the employee
- Must have a minimum salary of EUR 3,000 per month for at least 6 months prior to arrival in Hungary and after entry for the full duration of the stay
- · Documents providing information about accommodation in Hungary
- Proof of comprehensive health insurance coverage, or availability of necessary financial resources to cover health emergency
- Documents specifying the conditions of exit (e.g. valid passport and sufficient means to return to home country)
- · No family reunification is allowed

# Which countries are eligible to apply for the digital nomad/ remote work visa?

Available for all nationals

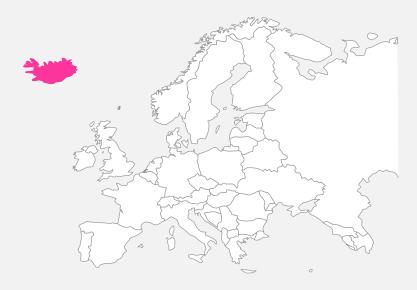
### Is applicant required to provide proof of employment?

Yes - Certificate of employment from employer specifying the scope of the employer's activities, provision and duration of remote and electronic work, and the role and responsibility of the employee

#### Additional resources

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Iceland

What are the visa fees/charges?   SK12,200   Is there a minimum income threshold applicable for digital nomad/remote work visa?   Are digital nomad/remote work visa?   Are digital nomad/remote work visa noliders subject to income tax?   Are digital nomad/remote work visa holders subject to social security contributions?   Are digital nomad/remote work visa biolders subject to social security contributions?   Are a social security requirement in the country;   Is there a social security requirement in the country;   Is there as a social security requirement in the country, in general?   For how long is the digital nomad/remote work visa valid?   Are criminal checks required for this visa?   For how long is the digital nomad/remote work visa valid?   A foreign national, who wants to work remotely from Iceland as an employee of a foreign company   A foreign national, who wants to work remotely from Iceland as a self-employed worker requirements for the digital nomad/remote work visa?    What are the standard requirements for the digital nomad/remote work visa?    What are the standard requirements for the digital nomad/remote work visa?    What are the standard required to provide the provide information about the health insurance coverage    Must also provide travel insurance proof for duration of the stay    Must also provide travel insurance proof for duration of the stay    Applicants must pay the processing fee for an application before it is submitted    Which countries are eligible to apply for the digital nomad/remote work visa?    Self-employed persons can show a contract for the project(s) they intend to work on remotely and the agreed payment(s).		
threshold applicable for digital nomad/remote work visa?  Are digital nomad/remote work visa?  Are digital nomad/remote work visa holders subject to income tax?  Are digital nomad/remote work visa holders subject to social security contributions?  Is there Double Taxation Agreement (DTA) relief available in the country, in general?  Is there a social security requirement in the country, in general?  Are criminal checks required for this visa?  For how long is the digital nomad/remote work visa valid?  The visa can be issued for up to 180 days  If applicable to:  A foreign national, who wants to work remotely from Iceland as an employee of a foreign company  A foreign national, who wants to work remotely from Iceland as a self-employed worker manual/remote work visa?  Passort photos and photocopies of a passport valid for at least 3 months beyond the intended duration of slay  Must are the standard requirements for the digital nomad/remote work visa?  What are the standard requirements for the digital nomad/remote work visa?  What are the standard requirements for the digital nomad/remote work visa?  What are the standard requirements for the digital nomad/remote work visa?  What are the standard requirements for the digital nomad/remote work visa?  What are the standard requirements for the digital nomad/remote work visa?  What are the standard requirements for the digital nomad/remote work visa?  **Passort photos and photocopies of a passport valid for at least 3 months beyond the intended duration of slay  **Confirmation shout being verifiably self-employed in the country in which he has permanent residence or work normally  **Must provide information about the health insurance coverage  **Must also provide travel insurance proof for duration of the stay  **Applicant must pay the processing fee for an application before it is submitted  **Yes: The applicant should be from a country outside the EU/EEA/EFTA and should not need a visa to enter the Schengen area  **The employee persons can show a contract for the	Visa category	Long-term Visa for Remote Work
threshold applicable for digital nomad/remote work visa?  Are digital nomad/remote work visa?  Are digital nomad/remote work visa holders subject to income tax?  Are digital nomad/remote work visa holders subject to social security contributions?  Is there Double Taxation Agreement (DTA) relief available in the country;  Is there an income tax requirement in the country, in general?  Is there a social security requirement in the country, in general?  Are criminal checks required for this visa?  For how long is the digital nomad/remote work visa valid?  Is the applicant bound to any work restraints/limitations?  The visa wall papilicable to:  A foreign national, who wants to work remotely from Iceland as a self-employed worker requirements for the digital nomad/remote work visa?  What are the standard requirements for the digital nomad/remote work visa?  What are the standard requirements for the digital nomad/remote work visa?  What are the standard requirements for the digital nomad/remote work visa?  What are the standard requirements for the digital nomad/remote work visa?  What are the standard requirements for the digital nomad/remote work visa?  What are the standard requirements for the digital nomad/remote work visa?  What are the standard requirements for the digital nomad/remote work visa?  What are the standard requirements for the digital nomad/remote work visa?  What are the standard requirements for the digital nomad/remote work visa?  A foreign national, who wants to work remotely from Iceland as a self-employed worker wisa in the past twelve months from the Icelandic authorities  Confirmation about being verifiably self-employed in the country in which he has permanent residence or work normally what provide information about the health insurance coverage  Which countries are eligible to apply for the digital nomad/remote work visa?  Is applicant required to provide remote work visa?  Is applicant required to provide proof of employment?  Yes:  The employee must provide a copy of their employmen	What are the visa fees/charges?	ISK12,200
than 183 days and hence they are not considered tax residents of Iceland tax?  Are digital nomad/remote work visa holders subject to social security contributions?  Is there Double Taxation Agreement (DTA) relief available in the country; Is senera a social security requirement in the country, In general?  Is there a social security requirement in the country, In general?  Are criminal checks required for this visa?  For how long is the digital nomad/remote work visa valid?  Is the applicant bound to any work restraints/limitations?  Is the applicant bound to any work restraints/limitations?  The visa will be applicable to:  - A foreign national, who wants to work remotely from Iceland as an employee of a foreign company  - A foreign national, who wants to work remotely from Iceland as a self-employed worker months from the Icelandic authorities  - Confirmation that the applicant has not been issued a long-term visa in the past twelve months from the Icelandic authorities  - Confirmation from employer allowing the employee to work from Iceland or confirmation about being verifiably self-employed in the country in which he has permanent residence or work normally  - Must provide information about the health insurance coverage  - Must also provide travel insurance proof for duration of the stay  - Applicants must pay the processing fee for an application before it is submitted  Yes:  - The employee must provide a copy of their employment contract  - Self-employed persons can show a contract for the project(s) they intend to work on remotely and the agreed payment(s).	Is there a minimum income threshold applicable for digital nomad/remote work visa?	For individuals: ISK1,000,000 per month
sis there Double Taxation Agreement (DTA) relief available in the country?  Is there an income tax requirement in the country, in general?  Yes  Yes  Yes  Yes  Yes  Yes  Yes  Ye	Are digital nomad/remote work visa holders subject to income tax?	
Agreement (DTA) relief available in the country?  Yes  Yes  Yes  Yes  Yes  Yes  Yes  Ye	Are digital nomad/remote work visa holders subject to social security contributions?	No
Yes	Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Iceland's Directorate of Immigration may request for a criminal record check for this visa?	Is there an income tax requirement in the country, in general?	Yes
For how long is the digital nomad/remote work visa valid?  Is the applicant bound to any work restraints/limitations?  Is the applicant bound to any work restraints/limitations?  Is the standard requirements for the digital nomad/remote work visa?  Passport photos and photocopies of a passport valid for at least 3 months beyond the intended duration of stay  Confirmation about being verifiably self-employeed in the country in which he has permanent residence or work normally  Must provide information about the health insurance coverage  Multst also provide travel insurance proof for duration of the stay  Applicants must pay the processing fee for an application before it is submitted  Yes - The applicant should be from a country outside the EU/EEA/EFTA and should not need a visa to enter the Schengen area  Yes:  The employee must provide a copy of their employment contract Self-employed persons can show a contract for the project(s) they intend to work on remotely and the agreed payment(s).	Is there a social security requirement in the country, in general?	Yes
If applicants apply from within the Schengen area, a long-term visa can be issued for up to 90 days  The visa will be applicable to:  A foreign national, who wants to work remotely from Iceland as an employee of a foreign company  A foreign national, who wants to work remotely from Iceland as a self-employed worker requirements for the digital nomad/remote work visa?  Passport photos and photocopies of a passport valid for at least 3 months beyond the intended duration of stay  Confirmation that the applicant has not been issued a long-term visa in the past twelve months from the Icelandic authorities  Confirmation about being verifiably self-employed in the country in which he has permanent residence or work normally  Must provide information about the health insurance coverage  Must also provide travel insurance proof for duration of the stay  Applicants must pay the processing fee for an application before it is submitted  Which countries are eligible to apply for the digital nomad/remote work visa?  Which countries are eligible to apply for the digital nomad/remote work visa?  Is applicant required to provide proof of employment?  Yes:  The employee must provide a copy of their employment contract  Self-employed persons can show a contract for the project(s) they intend to work on remotely and the agreed payment(s).	Are criminal checks required for this visa?	Iceland's Directorate of Immigration may request for a criminal record check
<ul> <li>A foreign national, who wants to work remotely from Iceland as an employee of a foreign company         <ul> <li>A foreign national, who wants to work remotely from Iceland as a self-employed worker</li> </ul> </li> <li>What are the standard requirements for the digital nomad/remote work visa?         <ul> <li>Passport photos and photocopies of a passport valid for at least 3 months beyond the intended duration of stay</li> <li>Confirmation that the applicant has not been issued a long-term visa in the past twelve months from the Icelandic authorities</li> <li>Confirmation from employer allowing the employee to work from Iceland or confirmation about being verifiably self-employed in the country in which he has permanent residence or work normally</li> <li>Must provide information about the health insurance coverage</li> <li>Must also provide travel insurance proof for duration of the stay</li> <li>Applicants must pay the processing fee for an application before it is submitted</li> </ul> </li> <li>Which countries are eligible to apply for the digital nomad/remote work visa?</li> <li>Yes - The applicant should be from a country outside the EU/EEA/EFTA and should not need a visa to enter the Schengen area</li> <li>Is applicant required to provide proof of employment?</li> <li>Yes:</li></ul>	For how long is the digital nomad/remote work visa valid?	If applicants apply from within the Schengen area, a long-term visa can be issued for
intended duration of stay  Confirmation that the applicant has not been issued a long-term visa in the past twelve months from the Icelandic authorities Confirmation from employer allowing the employee to work from Iceland or confirmation about being verifiably self-employed in the country in which he has permanent residence or work normally Must provide information about the health insurance coverage Must also provide travel insurance proof for duration of the stay Applicants must pay the processing fee for an application before it is submitted  Which countries are eligible to apply for the digital nomad/remote work visa?  Yes - The applicant should be from a country outside the EU/EEA/EFTA and should not need a visa to enter the Schengen area  Yes: - The employee must provide a copy of their employment contract - Self-employed persons can show a contract for the project(s) they intend to work on remotely and the agreed payment(s).	Is the applicant bound to any work restraints/limitations?	A foreign national, who wants to work remotely from Iceland as an employee of a
remote work visa?  Is applicant required to provide proof of employment?  - The employee must provide a copy of their employment contract - Self-employed persons can show a contract for the project(s) they intend to work on remotely and the agreed payment(s).	What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>intended duration of stay</li> <li>Confirmation that the applicant has not been issued a long-term visa in the past twelve months from the Icelandic authorities</li> <li>Confirmation from employer allowing the employee to work from Iceland or confirmation about being verifiably self-employed in the country in which he has permanent residence or work normally</li> <li>Must provide information about the health insurance coverage</li> <li>Must also provide travel insurance proof for duration of the stay</li> </ul>
- The employee must provide a copy of their employment contract - Self-employed persons can show a contract for the project(s) they intend to work on remotely and the agreed payment(s).	Which countries are eligible to apply for the digital nomad/ remote work visa?	
Additional resources	Is applicant required to provide proof of employment?	- The employee must provide a copy of their employment contract - Self-employed persons can show a contract for the project(s) they intend to work on
Tabilional 1000al 000	Additional resources	-

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itai

Visa category	Digital nomad and remote work visa
What are the visa fees/charges?	The visa fees and charges will be defined by the competent consulate abroad
Is there a minimum income threshold applicable for digital nomad/remote work visa?	The applicant should earn an annual income at least three times the minimum level required for exemption from healthcare participation expenses
Are digital nomad/remote work visa holders subject to income tax?	The existing provisions on income tax assessments shall apply to remote workers and digital nomads, including the tax authorities' ability to request information
Are digital nomad/remote work visa holders subject to social security contributions?	'The existing social security agreement between Italy and the non-EU country shall apply. Otherwise, if not existing, the social security and insurance regulations provided by Italian law shall apply
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	Yes, the applicant should have a clean criminal record over the past five years
For how long is the digital nomad/remote work visa valid?	Up to 1 year (Can be renewed)
Is the applicant bound to any work restraints/limitations?	<ul> <li>The applicant is required to work with an employer registered outside Italy</li> <li>The applicant must work using technology devices</li> </ul>
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>Should be classified as remote worker or digital nomad*</li> <li>Proof of adequate income</li> <li>Health insurance for medical treatment and hospitalization valid for the national territory and the duration of their stay</li> <li>Proof of accommodation</li> <li>At least six months of work experience as digital nomad or remote worker</li> </ul>
Which countries are eligible to apply for the digital nomad/ remote work visa?	All non-EU citizens are eligible to apply. EU citizens are not required a visa to enter Italy
Is applicant required to provide proof of employment?	'Yes, the applicant must be able to provide a work contract or collaboration agreement, or a binding offer, in case of remote worker
Additional resources	<u>Link</u>

#### Notes

\*The new Decree classifies remote worker as "a non-EU national who, through the use of technology devices, carries out subordinate work activities for an employer legally established outside Italy or has a collaborative partnership as per Article 2, paragraph 1, of Legislative Decree No. 81 of 15 June 2015" Further, a Digital nomad is "a non-EU national who, through the use of technology devices, exercises self-employment"

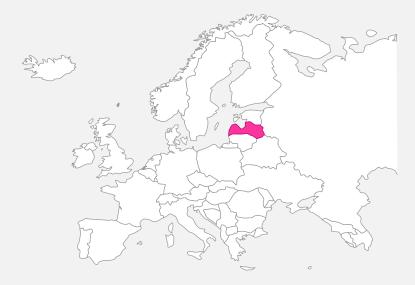




Latvia

Digital Nomad Visa Visa category What are the visa fees/charges? • Application fee: EUR60 Review on urgent basis: EUR120 Is there a minimum income Yes, EUR3,843 per month threshold applicable for digital nomad/remote work visa? Are digital nomad/remote work • The foreigners who have received a long term visa and work remotely in Latvia has the right to choose to apply a 15 percent tax rate to income earned in connection with visa holders subject to income tax? performing remote work for an employer registered in another OECD-member country or to income earned in connection with economic activity registered in a OECD-• The tax rate must be opted within 365 days of foreigner becoming tax resident in Latvia Are digital nomad/remote work Yes visa holders subject to social security contributions? Is there Double Taxation Yes Agreement (DTA) relief available in the country? Is there an income tax Yes requirement in the country, in general? Is there a social security Yes requirement in the country, in general? Are criminal checks required for this visa? For how long is the digital 1 Year with option to renew for another year nomad/remote work visa valid?





Latvia

#### Is the applicant bound to any work restraints/limitations?

- The applicant is required to be employed by a company established in OECD-member state, or should be registered as a self-employed in OECD- member state.
- · The applicant does not have the right to employment in Latvia

#### What are the standard requirements for the digital nomad/remote work visa?

- · A valid passport
- · A passport-style photograph taken within the last six months
- · Complete and signed visa questionnaire
- Health insurance policy the minimum liability limit of the insurer specified in the policy must not be less than EUR42,600 during the insurance period
- · Documents confirming the expected place of residence in Latvia
- · Proof of employment issued by the tax authority or social insurance institution of the OECD member state
- · Statement from the employer indicating that the employee has been employed for at least six months
- Proof of employment earning at least EUR3,843 per month
- · Self-employed applicants from OECD-member state are required to provide documents issued by the tax authority (information on income generated in the last six months, and at least EUR3,843 per month)
- · A document confirming the payment of the state fee

#### Which countries are eligible to apply for the digital nomad/ remote work visa?

The visa is available for OECD member states only which are:

- Australia Greece Austria Hungary Belgium Iceland Canada Ireland
- Chile Israel Colombia Italy
- · Costa Rica Japan · Czech Republic Latvia
- Denmark · Lithuania Estonia Luxembourg Mexico
- Finland France Netherlands Germany New Zealand

- Norway
  - Poland Portugal
    - Slovakia Slovenia
      - · South Korea
      - Spain Sweden
      - Switzerland
      - Turkey · The United Kingdom
      - · The United States

### proof of employment?

Is applicant required to provide Yes (documents issued by the tax authority or social insurance institution of the OECD member state)

#### Additional resources





Malta

Visa category	Nomad Residence Permit
What are the visa fees/charges?	<ul> <li>EUR300 for main applicant and additional EUR300 for every other family member</li> <li>Premium Service Visa (a door-to-door service for National D visa), if required is available at an additional fee of EUR300 per applicant</li> </ul>
Is there a minimum income threshold applicable for digital nomad/remote work visa?	<ul> <li>Yes 3,500 per month.</li> <li>The equivalent of EUR3,060 per annum/EUR255 per month for each additional family member, over and above the minimum programme requirement.</li> </ul>
Are digital nomad/remote work visa holders subject to income tax?	Insofar as an individual does not take up residence for tax purposes in Malta (i.e. it is merely of a casual nature) the individual is exempt from tax for the first 12 months and thereafter subject to 10% Maltese income tax on the income from the authorised work* (subject to relief for double taxation)**
Are digital nomad/remote work visa holders subject to social security contributions?	Depends upon Circumstances (if paying equivalent social contributions in another jurisdiction, likely exempt)
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes; depending upon the individual's circumstances
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	Applicants must pass a background verification check
For how long is the digital nomad/remote work visa valid?	<ul> <li>1 year</li> <li>If the applicant is planning to stay in Malta for up to 180 days, he/she will be issued a National Visa</li> <li>If the applicant is planning to stay in Malta for up to 365 days or more, he/she will be provided with a Residence Permit</li> <li>The Permit maybe renewed thrice, for a total stay of a maximum of four (4) years at the discretion of the relevant authorities</li> </ul>

- \* Authorised work is defined as follows:
- "services provided by an eligible main applicant in accordance with a contract of employment with an employer who is not resident in Malta and who does not carry on business in Malta through a fixed place of business, or services performed by an eligible main applicant in a self-employed capacity for clients who do not reside in Malta and who do not carry on business in Malta through a fixed place of business, which services, in either case, are provided remotely by means of telecommunications technology as may be approved by Residency Malta Agency"
- \*\* If an eligible main applicant, subject to tax in respect of income arising from authorised work, provides official written documentation that he/she has paid tax in a country outside Malta at a rate of at least 10% on the said income, he/she shall not be required to report such income for Maltese income tax purposes. This applies on the basis that the tax due on such income shall be deemed to have been settled by the application of the relief of double taxation provisions.





Malta

#### Is the applicant bound to any work restraints/limitations?

- In order to be eligible, the applicant should have a work contract for an employer that is registered in another country other than Malta or is a partner/shareholder in a company that is registered in a foreign country or offer freelance services to clients, whose permanent establishments are in a foreign country, and with whom the applicant may have contracts. This condition must be met throughout the validity of the Nomad Visa
- · Further, a Nomad Residence Permit holder, including also his/her dependents cannot offer their services or be engaged in any economic activity with employers/companies based/registered in Malta
- Persons contracted by a foreign company and giving services to the company's Maltese subsidiary, and persons who directly or indirectly provide services to Malta based companies or individuals are ineligible for Nomad Residence Permit

#### What are the standard requirements for the digital nomad/remote work visa?

- · Must be at least 18 years old
- · Be able to work remotely and independent of location using telecoms tech
- · Must be a Qualifying Third Country National
- · Must have a contract of work with an employer that is registered in a foreign country or offer freelance or consulting services to clients established in a foreign country and in all cases be able to provide evidence of a guaranteed source of income for a minimum period of 5 cummulative months from the date of application
- Must have minimum gross annual income of EUR 42,000
- Applicants who submitted their application before 1st April 2024 must have a minimum annual gross income of EUR 32.400
- · Hold a valid travel document

Further, upon approval of the application the applicant:

- · Must hold valid a health insurance covering risks in Malta
- · Submit a valid rental/purchase agreement for appropriate accommodation covering the entire duration of the Visa

#### Which countries are eligible to apply for the digital nomad/ remote work visa?

- · Available for all third country nationals, excluding EU, EEA, and Switzerland
- · Nationals and individuals with close ties to any of the following are ineligible (this list is subject to revision at the government's discretion): Afghanistan, North Korea, Iran, Democratic Republic of Congo, Somalia, South Sudan, Sudan, Syria, Yemen, Venezuela. Russia and Belarus

### proof of employment?

Is applicant required to provide Yes evidence of one's qualifying employment, self-employment or freelance status is required

#### Additional resources





Montenegro

Visa category	Temporary Residence Permit for digital nomads under Foreigners' Act*
What are the visa fees/charges?	The fee for issuing a permit for temporary residence and work is EUR67
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Yes, the monthly income should amount to at least 3 minimum wages in Montenegro, which ranges from EUR1,800 to EUR2,400
Are digital nomad/remote work visa holders subject to income tax?	As per the Personal Income Tax, a foreigner with temporary residence earning as a freelancer serving abroad and earning in Montenegro above three times of minimum net salary in country is exempt to pay personal income tax in Montenegro
Are digital nomad/remote work visa holders subject to social security contributions?	No
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes. However, due to recent changes in Montenegrin PIT Law, the digital nomad/remote work visa holders are exempted from taxation/social security contributions
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	<ul> <li>The applicants are required to have a clean criminal record</li> <li>Submission of police clearance or non-conviction proof from native country is a requirement for applicant</li> </ul>
For how long is the digital nomad/remote work visa valid?	The permit is valid for 2 years, renewable for another 2 years
Is the applicant bound to any work restraints/limitations?	He must reside in Montenegro in accordance with the basis for which he was granted temporary residence (digital nomad). A digital nomad cannot work on another basis (e.g. local employment)
What are the standard requirements for the digital nomad/remote work visa?	Passport or travel document with validity 3 months more than visa's validity Proof of purpose of stay Proof of payment of consular fee One colored photo 35x45mm Income earned in previous year by applicant is required to be equivalent to at least three minimum wages monthly (ranges from EUR1,800 to EUR2,400) Valid medical insurance Applicant is required to have a proof of accommodation, which can be any of the following: Proof of ownership of a real estate in Montenegro for residing Notarized lease agreement Confirmation from registered accommodation provider

#### Notes

\*Individuals that seek to work as a digital nomad in Montenegro for 180 days or more, must apply for a D Visa to a consulate near them, and within Montenegro (inland) may apply for a Temporary Residence Permit at the immigration authorities.

Other corresponding documents





Montenegro

Which countries are eligible to apply for the digital nomad/ remote work visa?	Every nationality is eligible since the temporary residence permit is not limited by country of citizenship
Is applicant required to provide proof of employment?	It is necessary to submit an employment contract or other document proving that the foreigner performs work electronically for a foreign company or his own company that is not registered in Montenegro
Additional resources	-





Portuga

Visa category	Residency Nomad Visa and Temporary Nomad Visa
What are the visa fees/charges?	Processing Fees: Temporary Nomad Visa: EUR75 Residency Nomad Visa: EUR90
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Yes, the applicant is required to have monthly income equivalent to at least four times the Portuguese minimum wages monthly, which is around EUR2,820 or US\$2,750 per month.
Are digital nomad/remote work visa holders subject to income tax?	If the applicant stays in the country for more than 183 days in a year, then he might be considered as a tax resident of the country.
Are digital nomad/remote work visa holders subject to social security contributions?	-
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	<ul> <li>Required criminal record from the country of residence and every country the applicant has resided in for over a year</li> <li>Minors under 16 years are exempt from providing any document related to criminal record.</li> </ul>
For how long is the digital nomad/remote work visa valid?	<ul> <li>Residency Nomad Visa: issued for an initial period of 120 days and is converted to a residence permit after entry</li> <li>Temporary Nomad Visa: issued for 91 to 356 days (cannot be extended or converted to a residence permit)</li> </ul>





Portugal

### Is the applicant bound to any work restraints/limitations?

The applicant must continue to remain employed abroad.

# What are the standard requirements for the digital nomad/remote work visa?

- Application form
- Proof of average required monthly income for the past three months
- Proof of employment or self-employment
- Passport valid for 3 months beyond the intended duration of stay
- · Proof of immigration status if not a citizen of the country of residence
- Return Ticket/ transport document
- · Two passport-sized photos
- · Valid travel or health insurance
- · Proof of accommodation
- A form which would authorize the access for Portuguese criminal record, maintained by SEF
- · Certificate of Tax Residency may be required

# Which countries are eligible to apply for the digital nomad/ remote work visa?

- · Non EU/EEA nationals are eligible for this visa.
- EU passport holders do not require visa to enter Portugal.

### Is applicant required to provide proof of employment?

Is applicant required to provide Yes, the applicant is required to present at least one of the following:

- · Contract of employment
- Promise of contract of employment
- · Proof of employment relationship via employer's statement

If self-employment, the applicant will need to provide at least one of the following:

- · Articles of Association
- Contract or proposal for contract regarding provision of services
- · Document showing services to one or more entities

#### Additional resources

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Romania

Visa category	Digital Nomad Visa
What are the visa fees/charges?	EUR120
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Yes – at least EUR10,202 per 6 months (i.e. RON8,502 which is the average salary per economy, for each of every past 6 months previous to the date of visa application, as well as for the entire visa period)
Are digital nomad/remote work visa holders subject to income tax?	Digital nomads who reside in the country for less than 183 days are not subjected to income tax in Romania
Are digital nomad/remote work visa holders subject to social security contributions?	Digital nomads who reside in the country for less than 183 days are not subjected to social security contribution in Romania
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	The applicant must provide an evidence of a clear criminal record
For how long is the digital nomad/remote work visa valid?	6 months, can be extended for another 6 months
Is the applicant bound to any work restraints/limitations?	<ul> <li>The applicant should have an employment contract of the company (can be applicant's own company) which must be registered outside Romania</li> <li>The visa allows foreign nationals to work and live in Romania without requiring work sponsorship from a local employer</li> </ul>
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>Must prove that the applicant has been employed / is an owner of a company registered outside Romania for at least three years before applying</li> <li>Proof of income for the last six months before applying for the visa and for the entire visa validity</li> <li>Must hold Identification documents, employment contract, and explain the nature of their stay in Romania</li> <li>Must provide an evidence of remote employment, accommodation, health insurance and a clear criminal record</li> <li>Must provide evidence of accommodation in Romania</li> </ul>
Which countries are eligible to apply for the digital nomad/ remote work visa?	No
Is applicant required to provide proof of employment?	Yes - Proof of full-time employment is required
Additional resources	URL





Spain

#### Visa category

Special Visa for International Teleworkers under Startup Act 28/2022\*

What are the visa fees/charges? Depends on the Consulate

#### Is there a minimum income threshold applicable for digital nomad/remote work visa?

- Amount that represents monthly 200% of the minimum interprofessional salary (SMI)
- Family units that include two people counting the owner person and the person regrouped: at least 75% of the SMI. 25% of the SMI will be required for each member additional to the two people mentioned

#### Are digital nomad/remote work visa holders subject to income tax?

- Yes, the tax residence criteria is the same than for other visa holders.
- However, please note they may be eliqible for the Special Tax Regime and, if they fulfill all the requirements, they would be taxed on their salary income at a 24% flat rate (up to 600k, 47% onwards) and their foreign source private income (such as capital gains, dividends, interests or income from real estate) would not be subject to taxation in Spain

#### Are digital nomad/remote work visa holders subject to social security contributions?

- Certificate of Social Security coverage (If there is an agreement with the country of origin) or registration in the Spanish social security accrediting at least the application for registration of the foreign company before the Spanish Social Security and the commitment to register once the authorization before the start of work
- · Public or private health insurance. Travel insurance is not accepted (Not necessary in the case of registration with Spanish Social Security)

#### Is there Double Taxation Agreement (DTA) relief available in the country?

- It depends on the country combination, but please note Spain has more than 100 treaties with different countries
- · However, please note that under the Special Tax Regime the Spanish authorities will not issue a tax residence certificate

#### Is there an income tax requirement in the country, in general?

Yes

#### Is there a social security requirement in the country, in general?

- · Certificate of Social Security coverage (If there is an agreement with the country of origin) or registration in the Spanish social security accrediting at least the application for registration of the foreign company before the Spanish Social Security and the commitment to register once the authorization before the start of work
- · Public or private health insurance. Travel insurance is not accepted (Not necessary in the case of registration with Spanish Social Security)

#### Are criminal checks required for this visa?

The applicants are required to provide police background check of the country/countries they resided in the past 2 years, along with the affidavit of clean criminal record

#### For how long is the digital nomad/remote work visa valid?

- · Visa is valid only for one year
- Residence permit is valid up to 3 years

#### Is the applicant bound to any work restraints/limitations?

'The freelance applicant is required to earn at least 80 percent of income from outside of Spain

(For more, see standard requirements section)

#### Notes

\*The draft bill has been approved in the Parliament in December 2022. This visa is for qualified professionals graduated or post-graduated either from renowned universities, professional training, and renowned business schools. Also applicable to professionals with experience of at least three years.





Spain

# What are the standard requirements for the digital nomad/remote work visa?

- Being Qualified professionals: (i) graduates or postgraduates from universities of recognized prestige, (ii) professional training and business schools of recognized prestige, or (iii) with a minimum of three years' professional experience
- Proof of being employed with the employer (outside of Spain) for at least one year continuously and permit to work remotely
- In case of contractual employment, proof of professional relationship with an entity (outside of Spain) for no less than three months and permit to work remotely
- In case of freelancing, proof of working with at least one non-Spanish company from at least the past three months and providing terms and conditions allowing to work remotely
- Work through the exclusive use of means and systems, computer science, telematics and telecommunication.
- Valid experience and technical knowledge for the job performance
- Clean criminal records
   (More details still TBC in the instructions)

# Which countries are eligible to apply for the digital nomad/ remote work visa?

All non UE nationals who accomplished the requirements are entitled to apply for this type of visa

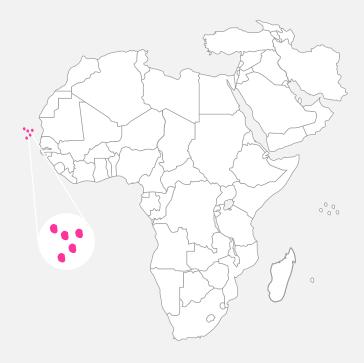
### Is applicant required to provide proof of employment?

Yes; the applicant would be required to provide proof of permanent employment, contractual employment, or freelancing, allowing him to work remotely

#### **Additional resources**

#### <u>URL</u>

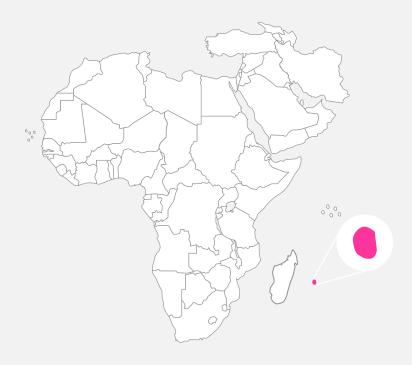




Cabo Verde

Visa category	Cabo Verde Remote Working Program
What are the visa fees/charges?	Processing fee: EUR27,8 additional fee/ airport tax 30,88: EUR58,76
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Average Bank Balance for the last six months should be EUR1,500 for individual and EUR2,700 for family
Are digital nomad/remote work visa holders subject to income tax?	No
Are digital nomad/remote work visa holders subject to social security contributions?	-
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	An official background check from the country of residence
For how long is the digital nomad/remote work visa valid?	6 months
Is the applicant bound to any work restraints/limitations?	<ul> <li>Applicant can work and earn income only from outside countries.</li> <li>If the applicant has a Business Visa, he can work in the country during 90days</li> </ul>
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>A valid passport</li> <li>Proof of income and means of subsistence</li> <li>Bank statements showing an average balance of €1500 for individual and €2700 for family in past 6 months</li> <li>Travel and health insurance</li> <li>Proof of accommodation</li> </ul>
Which countries are eligible to apply for the digital nomad/ remote work visa?	Visa is available only for:     Europe     North America     The Community of Portuguese Speaking Countries (CPLP)     The Economic Community of West African States (CEDEAO)
Is applicant required to provide proof of employment?	Yes - Proof of employment is required for employees
Additional resources	-





Mauritius

Visa category Premium Visa What are the visa fees/charges? No processing fee Is there a minimum income US\$1.500 or EUR1.300 per month. threshold applicable for digital • Additional US\$500 for each dependent below 24 years nomad/remote work visa? Are digital nomad/remote work • Mauritian-sourced income of a Premium Visa holder (e.g. emoluments for work visa holders subject to income performed remotely in Mauritius) will be taxed on a remittance basis. That money tax? spent in Mauritius through the use of foreign credit or debit cards will not be deemed to have been remitted to Mauritius. • The holder of a Premium Visa will be liable to pay income tax on money brought and deposited in a bank account in Mauritius. As an additional facility, such bank deposits will not be subject to income tax if a declaration is made to the effect that the required tax has been paid thereon in his country of origin or residence. Are digital nomad/remote work visa holders subject to social security contributions? Is there Double Taxation Yes Agreement (DTA) relief available in the country? Is there an income tax Yes requirement in the country, in general? Is there a social security Yes

requirement in the country, in general?

Are criminal checks required for this visa?

For how long is the digital nomad/remote work visa valid? 1 year, renewable

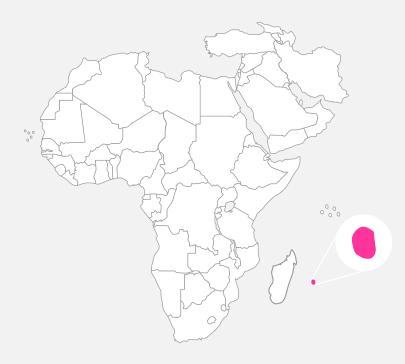
Is the applicant bound to any work restraints/limitations?

- · The applicants can not work in Mauritius labor market
- Main source of income should be from outside Mauritius

What are the standard requirements for the digital nomad/remote work visa?

- · Premium Visa Application Form duly filled online
- · Valid passport
- Passport sized photo
- · Tickets for both sides
- · Valid email address
- · Proof of subsistence
- · Proof of travel and health insurance covering the period of stay
- · Letter of accommodation for intended period of stay: either hotel booking/ lease or rental agreement or if sponsored locally ( letter of sponsorship, proof of address, copy ID or residence permit)
- · For evidence of funds: copy of recent bank statements for last 3 months and proof of monthly income
- · Marriage certificate in case of taking Spouse along
- · Birth certificate in case of taking children along, letter of parental consent if accompanied by only one parent

# Region: Middle East and Africa



Mauritius

Which countries are eligible • Greece Qatar Angola to apply for the digital nomad/ · Antigua and Barbuda Grenada Romania remote work visa? Argentina Guyana Rwanda Australia Hong Kong Russian Federation Hungary Samoa (Western) Austria San Marino Bahamas Iceland · Saudi Arabia Bahrain India Barbados Ireland Seychelles Belgium Sierra Leone Israel Belize Italy Singapore • Benin Slovenia Jamaica Botswana Slovakia Japan Brazil Kenya · Solomon Islands · South Africa · Brunei Darussalam Kiribati · Korea (South republic) Spain Bulgaria St Kitts and Nevis Burundi Kuwait Canada Latvia St Lucia • St Vincent & Grenadines · Cape Verde Lesotho · Chile Liechtenstein · Suriname • China Lithuania Swaziland Congo (Brazzaville) Luxemburg Sweden · Democratic Republic of Macau SAR Switzerland Congo Malawi Tanzania Malaysia · Croatia Tchad Cyprus Maldives Tonga Czech Republic (ex Malta Trinidad & Tobago Czechoslovakia) Mexico • Tunisia Denmark Monaco Turkey Dominica Mozambique Tuvalu Namibia Uganda Egypt Estonia Republic Nauru Ukraine • Fiii UAE Netherlands UK Finland New Zealand • USA France Norway Gabon • Oman Vanuatu · Papua New Guinea Gambia Vatican Paraguay Georgia Zambia Germany Poland Zimbabwe

proof of employment?

Is applicant required to provide Proof of remote work is required such as employment contract

Portugal

**Additional resources** 

• Ghana





Morocco

#### Visa category

#### Visit Visa\*

- What are the visa fees/charges? Visa of less than 3 months with one entry: MAD220 Around EUR21
  - Visa of less than 3 months with two entries: MAD330 Around EUR32

#### Is there a minimum income threshold applicable for digital nomad/remote work visa?

There is no minimum income threshold to obtain a visitor visa for Morocco. However, a bank statement stating sufficient means of subsistence covering the period of residence in Morocco is required to the applicants of such visa

#### Are digital nomad/remote work visa holders subject to income tax?

According to the article 23-I of the Moroccan Tax Code ("MTC"), the below are subject to income tax in Morocco:

- · individuals considered as tax residents in Morocco with regard to their worldwide income (i.e. income from Moroccan source and income from foreign source);
- · individuals considered as non-tax residents in Morocco with regard to their income
- · individuals, whether they are tax residents in Morocco or not, with profits or income which the right of taxation is attributed to Morocco by virtue of a Double Tax Treaty ("DTT")

Furthermore, based on article 23-II of the MTC, individuals are considered Moroccan residents for tax purposes if:

- · they maintain their home in Morocco;
- · they have their center of economic interests in Morocco, or
- they are present in Morocco for 183 days during any period of 365 days

The applicability of income tax in Morocco requires an analysis of the residency on an individual basis

#### Are digital nomad/remote work visa holders subject to social security contributions?

- Individuals are subject to Social Security if they are working for at least one employer in Morocco in the industrial or commercial sectors, regardless of the nature of their remuneration, its form and the nature or validity of their labor contract (per Art. 2/15 of
- Therefore, as long as the digital nomad/remote work visa holder does not work for a company with a legal or fiscal presence in Morocco, in practice, there should be no social security contributions

#### Is there Double Taxation Agreement (DTA) relief available in the country?

Yes, Morocco has signed DTAs with more than 50 countries

#### Is there an income tax requirement in the country. in general?

Yes

#### Is there a social security requirement in the country, in general?

Yes

#### Are criminal checks required for this visa?

- · Any foreigner arriving to Moroccan territories is required to present him/herself to the competent authorities responsible for border control, with a passport issued by the State of which he or she is a national, or any other valid document recognized by the Moroccan State as a valid travel document and accompanied, where applicable, by the required visa, issued by the administration
- · The access to Moroccan territories may be refused to any foreigner whose presence constitute a threat to public order or who is subject to a ban on entry or expulsion

<sup>\*</sup>There is no Digital Nomad Visa in Morocco. Hence the visitor visa provisions may apply for such cases.

# Region: Middle East and Africa MOTOCCO



Morocco

For how long is the digital nomad/remote work visa valid?		visa is studied on an individual basis. Generally speaking, for juire an entry visa to Morocco (e.g. EU residents), it can reach
Is the applicant bound to any work restraints/limitations?	No, the applicant is not allo	owed to perform any professional activity in Morocco during his
What are the standard requirements for the digital nomad/remote work visa?	Identity card of applican     A valid passport with a compassport should be high     A photocopy of the pass     An application for immig year), mentioning the plance in Morocco     A written declaration residence     Commitment to regularizations services of the Directoral	hs on a white background (4 x 3 cm)
Which countries are eligible to apply for the digital nomad/ remote work visa?	The following countries are  Algeria Allemagne Autriche Australia Saudi Arabia Argentina Belgium Bahrain Brazil Bulgaria Burkina-Faso Canada Chili China Cyprus Columbia South Korea Croatia Congo (Brazzaville) (AEVM required) Denmark Dominican Republic (limited to a stay of 60 days, renewable for 60 more days for up to an year) UAE Spain + Andorra	exempt from an entry visa to Morocco:  Estonia United States Finland France + Monaco Gabon Greece Britain Guinea (Conarky) (AEVM required) Italy Ireland Italy Ireland Florand
Is applicant required to provide proof of employment?		prove that they can live on their own resources and undertake ssional activity in Morocco that is subject to authorization



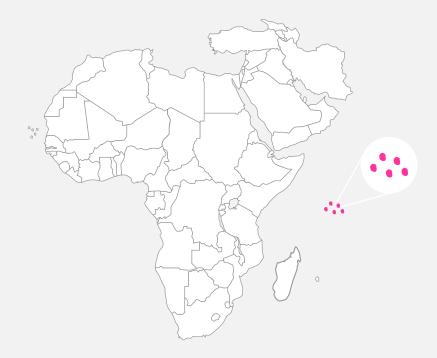


Namibia

Visa category	Digital Nomad Visa
What are the visa fees/charges?	Visa Fee: ~US\$124 (NAD2,200) will be required upon arrival as payment for the Visa
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Yes:  • For individual only: US\$2,000 monthly  • Accompanied with spouse: additional US\$1000 monthly  • Accompanied with child: additional US\$500 per child monthly
Are digital nomad/remote work visa holders subject to income tax?	-
Are digital nomad/remote work visa holders subject to social security contributions?	-
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	Required the original police clearance from the country of origin, translated in English
For how long is the digital nomad/remote work visa valid?	Up to 6 months
Is the applicant bound to any work restraints/limitations?	The applicant might not be allowed to work in local markets of Namibia.
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>Duly filled application form</li> <li>Valid passport or travel document</li> <li>Valid health or travel insurance</li> <li>Proof of required funds</li> <li>Clearance certificate from the country of origin</li> <li>Medical Certificate*</li> <li>Radiological Report*</li> <li>Marriage certificate if accompanied with Spouse</li> <li>Birth Certificate if accompanied with Spouse</li> <li>Birth Certificate if accompanied with Child</li> <li>Bank statement of the past 6 months</li> <li>Motivation letter issued from Employer</li> <li>Copies of qualification</li> <li>Police clearance (original) from the country of origin</li> </ul>
Which countries are eligible to apply for the digital nomad/ remote work visa?	-
Is applicant required to provide proof of employment?	<ul> <li>Required proof of employment or source of income from outside Namibia.</li> <li>A motivation letter issued by employer is also Required</li> </ul>
Additional resources	-
No.	

<sup>\*</sup>A medical certificate and radiological report documents are not necessary for the accompanying chilldren.





Seychelles

Visa category	Workcation Retreat Program (WRP)
What are the visa fees/charges?	EUR45
Is there a minimum income threshold applicable for digital nomad/remote work visa?	-
Are digital nomad/remote work visa holders subject to income tax?	
Are digital nomad/remote work visa holders subject to social security contributions?	-
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	-
For how long is the digital nomad/remote work visa valid?	30 days to up to 1 year
Is the applicant bound to any work restraints/limitations?	Rendering services/ working with local businesses and employers are not allowed
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>A valid passport with a validity of 6 months prior to the date of the visa application;</li> <li>Proof of accommodation;</li> <li>Proof of being self-employed, being A freelancer or A business owner or proof of employment</li> <li>Proof of return ticket or flight itinerary;</li> <li>Travel and health insurance for the period of stay; and</li> <li>Proof of funds sufficient for the duration of the stay (bank statements).</li> </ul>
Which countries are eligible to apply for the digital nomad/remote work visa?	Available for all nationals
Is applicant required to provide proof of employment?	Required
Additional resources	-





Turke

Visa category	Digital Nomad Visa
What are the visa fees/charges?	<ul> <li>For a single-entry visa, there is a US\$160 application fee</li> <li>For a multiple-entry visa, there is a US\$190 application fee</li> </ul>
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Yes - at least US\$3000 per month or US\$36,000 per year
Are digital nomad/remote work visa holders subject to income tax?	<ul> <li>Digital nomad visa holders will not be taxed on their salary in Turkey if:         <ul> <li>Their salary is deposited into a bank account located outside of Turkey</li> <li>They receive their salary in US\$ in a Turkish bank account</li> </ul> </li> <li>If remote employees are paid in Turkish Lira, the Digital Nomad Visa holder could be subject to local income tax</li> <li>Freelancers working as independent contractors in Turkey will owe local income tax, they must register a business in Turkey and open a Turkish bank account to receive payments</li> </ul>
Are digital nomad/remote work visa holders subject to social security contributions?	No
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes (if all conditions on specific DTA is qualified)
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	Yes
For how long is the digital nomad/remote work visa valid?	Six months or more
Is the applicant bound to any work restraints/limitations?	<ul> <li>Digital Nomad Visa holder is not allowed to obtain local employment</li> <li>The applicant must be working/ rendering services to a foreign entity</li> </ul>
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>A travel document/passport valid for at least 6 months from the date of arrival in Turkey</li> <li>A Diploma or Certification of Degree document showing that the applicant is a university graduate</li> <li>A document showing that he works in the Digital Nomad field</li> <li>A Digital Nomad Identification Certificate issued by the Turkish authorities</li> <li>A biometric photo</li> <li>He should be between the Age of 21 and 55</li> <li>An International Health Insurance with a coverage of at least US\$30,000 during the applicant's stay in Turkey</li> <li>Proof of subsistence</li> </ul>





Turke

Which countries are eligible to apply for the digital nomad/ remote work visa?

Eligible nationalities for applicants: France, Germany, Italy, Belgium, Netherlands, Luxembourg, Ireland, Denmark, Greece, Croatia, Spain, Portugal, Austria, Finland, Sweden, Czech Republic, Hungary, Poland, Slovenia, Slovakia, Estonia, Latvia, Lithuania, Malta, Bulgaria, Romania, Norway, Iceland, Liechtenstein, United Kingdom, Switzerland, USA, Canada, Russian Federation, Ukraine, Belarus

### Is applicant required to provi proof of employment?

- Is applicant required to provide A contract, if employed with a company (except companies based in Turkey)
  - A business contract between the applicant and the company, if self-employed (except companies based in Turkey)

#### **Additional resources**





United Arab Emirates

Visa category	Virtual Working Programme
What are the visa fees/charges?	US\$611 (including application fees, processing fees, pre-application medical exam, and emirates ID)
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Yes - a minimum of US\$5,000 per month salary
Are digital nomad/remote work visa holders subject to income tax?	No*
Are digital nomad/remote work visa holders subject to social security contributions?	No
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	No
Is there a social security requirement in the country, in general?	Yes (Applicable only for UAE and GCC nationals)
Are criminal checks required for this visa?	No
For how long is the digital nomad/remote work visa valid?	1 year, renewable upon re-application
Is the applicant bound to any work restraints/limitations?	Virtual Program document holders and their dependents cannot perform work for a local employer in Dubai or provide any services to any person or entity carrying out business in Dubai
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>Hold a passport valid for at least 6 months</li> <li>Must have a health insurance with UAE coverage validity</li> <li>Proof of employment from current employer with a one-year contract validity</li> <li>Must have a minimum salary of US\$5,000 per month along with last month's pay slip and 3 preceding months bank statement</li> <li>Business owners must provide proof of ownership of their business, and should have an average monthly income of US\$5,000 along with 3 preceding months' bank statement</li> </ul>
Which countries are eligible to apply for the digital nomad/ remote work visa?	Available for all nationals
Is applicant required to provide proof of employment?	Yes - proof of employment with a contract valid for one year from the current employer
Additional resources	-

#### Notes

\*Please note that the UAE has recently introduced Corporate taxes and as such the risk of individuals creating a Permanent Establishment in the UAE can be elevated.





Indonesia

Visa category	Remote Worker Visa (E33G) program
What are the visa fees/charges?	IDR2.7 million (~US\$150) for 1 Year
Is there a minimum income threshold applicable for digital nomad/remote work visa?	The applicant should be earning a minimum annual income of at least US\$60,000
Are digital nomad/remote work visa holders subject to income tax?	-
Are digital nomad/remote work visa holders subject to social security contributions?	-
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	-
For how long is the digital nomad/remote work visa valid?	1 year, can be renewed for another year*
Is the applicant bound to any work restraints/limitations?	<ul> <li>The applicant must be employed by a foreign company outside of Indonesia</li> <li>The applicant will be prohibited from selling any goods or services or work for any individual or companies in Indonesia</li> </ul>
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>Recent photograph</li> <li>Valid passport for minimum of 6 months</li> <li>Personal bank statements with minimum amount of US\$2,000 in the last 3 months</li> <li>Proof of accommodation in Indonesia</li> <li>Proof of employment outside Indonesia</li> <li>Bank account proving income of minimum US\$60,000 annually</li> </ul>
Which countries are eligible to apply for the digital nomad/ remote work visa?	-
Is applicant required to provide proof of employment?	'Yes, the applicant is required to provide an employment contract with a company outside Indonesia
Additional resources	-

<sup>\*</sup>The visa is required to be used within 90 days from the date of issue. As per the immigration officials, E33G visas are still not available for dependents.



Japan

Visa category	Digital nomad visa*
What are the visa fees/charges?	-
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Yes, JPY10 million annually
Are digital nomad/remote work visa holders subject to income tax?	No
Are digital nomad/remote work visa holders subject to social security contributions?	No
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	Yes
For how long is the digital nomad/remote work visa valid?	6 months, non-renewable
Is the applicant bound to any work restraints/limitations?	The applicant should be employed outside Japan. He must not sell any goods or services in domestic market of Japan
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>Valid Passport</li> <li>Visa application form (with a photo)</li> <li>The applicant must provide professional services or sell certain goods to individuals or companies outside of Japan based on an employment contract with an entity/ organization established abroad using information technology – e.g., remote workers including IT/software developers, digital designers, online secretaries, solo proprietors for business management of foreign entity, etc.</li> <li>Only nationals of countries that are parties to tax treaties and temporary-visitor visa-exempt countries/regions are allowed to apply for digital nomad visas</li> <li>Proof of subsistence (the applicant should be earning at least JPY10 million annually)</li> <li>The spouse and children should be nationals of temporary-visitor visa-exempt countries/regions</li> <li>The spouse must be lawfully married to the digital nomad visa applicant, and the child must be the biological or adopted child of the digital nomad visa applicant</li> <li>The spouse/children must be fully a dependent of the digital nomad visa applicant</li> <li>Private medical insurance no less than JPY10 million per person (including dependents)</li> </ul>

<sup>\*</sup>This visa does not provide any work permit or residency in Japan. Further, Some details are yet to be disclosed by the authorities.



Japan

#### Which countries are eligible to apply for the digital nomad/ remote work visa?

- · Eligible nationalities for applicants: Australia, Austria, Belgium, Brazil, Brunei, Bulgaria, Canada, Chile, Croatia, Czech Republic, Denmark, Estonia, Finland, France, Germany, Hong Kong, Hungary, Iceland, Indonesia, Ireland, Israel, Italy, Latvia, Lithuania, Luxembourg, Malaysia, Mexico, Netherlands, New Zealand, Norway, Poland, Portugal, Qatar, Republic of Korea, Romania, Serbia, Singapore, Slovakia, Slovenia, Spain, Sweden, Switzerland, Taiwan, Thailand, Turkey, UAE, UK, Uruguay, and USA
- Eligible nationalities for Spouse and Children: Andorra, Argentina, Australia, Austria, Bahama, Barbados, Belgium, Brazil, Brunei, Bulgaria, Canada, Chile, Costa Rica, Croatia, Cyprus, Czech Republic, Denmark, Dominican Republic, El Salvador, Estonia, Finland, France, Germany, Greece, Guatemala, Honduras, Hong Kong, Hungary, Iceland, Indonesia, Ireland, Israel, Italy, Latvia, Lesotho, Liechtenstein, Lithuania, Luxembourg, Macao, Malaysia, Malta, Mauritius, Mexico, Monaco, Netherlands, New Zealand, North Macedonia, Norway, Poland, Portugal, Qatar, Republic of Korea, Romania, San Marino, Serbia, Singapore, Slovakia, Slovenia, Spain, Surinam, Sweden, Switzerland, Taiwan, Thailand, Tunisia, Turkey, UAE, UK, Uruguay, USA

Is applicant required to provide Yes proof of employment?

Additional resources

<u>Link</u>



Kyrgyz Republic

Visa category Digital Nomad status\* What are the visa fees/charges? -Is there a minimum income threshold applicable for digital nomad/remote work visa? Are digital nomad/remote work visa holders subject to income Are digital nomad/remote work visa holders subject to social security contributions? Is there Double Taxation Agreement (DTA) relief available in the country? Is there an income tax requirement in the country, in general? Is there a social security requirement in the country, in general? Are criminal checks required for this visa? For how long is the digital The pilot project "Digital Nomad" shall be valid up to 31 December 2023. Thus, if foreign nomad/remote work visa valid? national obtain the "Digital Nomad" status in February of this year, then the status will be

valid not for 12 months, but until 31 December 2023.

#### Notes

The "Digital nomad" status is a temporary legal status of a citizen of one of the foreign states specified above, which allows entering / staying in Kyrgyz Republic without registration at the place of residence and without the need to obtain work permits.



Kyrgyz Republic

## Is the applicant bound to any work restraints/limitations?

# What are the standard requirements for the digital nomad/remote work visa?

- The "Digital nomad" status holders may be foreign nationals engaged in the following activities:
- software development, analysis, design and programming of information systems and software products, analysis of information needs and user problems;
- design and development, delivery and documentation of software, making changes to the software according to the task set by the user;
- exporting information technology, information systems and software;
- media art, including digital art, creation of virtual and augmented reality, mixed reality, 3D design;
- animation, graphic design, multimedia design;
- programming, IT product development, robotics and artificial intelligence;
- creation of computer and mobile games and cybersports.
- In order to obtain the "Digital nomad" status, the applicant shall submit to the state authority in the sphere of labor, employment, and migration through the online portal the following documents:
  - Application;
  - The passport of the eligible foreign state;
  - Digital picture of the face;
  - Income statement or copies of a newly concluded contract, employment contract or service contract for the period from 2021-2022 and/or for the upcoming performance of works and services.

# Which countries are eligible to apply for the digital nomad/ remote work visa?

- The citizens of the following countries are eligible to apply for the "Digital nomad" status:
- Republic of Azerbaijan;
- Republic of Armenia;
- Republic of Belarus;
- Republic of Kazakhstan;
- Republic of Moldova; and
- Russian Federation.

# Is applicant required to provide - proof of employment?

#### **Additional resources**



Malaysia

Visa category	DE Rantau Nomad Pass under DE Rantau Program*
What are the visa fees/charges?	Application Fee:     For individual: MYR1,000 (excluding SST)     For dependents: MYR500 per dependent (excluding SST)     Immigration Pass Fee for each applicant:     For 3 months: RM90     For 1 year: RM360     Multiple entry Visa Fee: Varies country by country
Is there a minimum income threshold applicable for digital nomad/remote work visa?	Yes: For foreign Digital Nomads: Tech talent >US\$24,000 annually, Non-tech talent >US\$60,000 annually For Local Digital Nomads: > RM36,000 annually
Are digital nomad/remote work visa holders subject to income tax?	Yes, unless it can be exempted under the Double Taxation Agreement subject to meeting the required conditions
Are digital nomad/remote work visa holders subject to social security contributions?	No
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	No
Are criminal checks required for this visa?	Yes, a copy of Certificate of Good Conduct (COGC) or Statutory Declaration form is required for submission of foreign digital nomad application
For how long is the digital nomad/remote work visa valid?	<ul> <li>3 to 12 months; with an option to extend to additional 12 months i.e. total of 24 months of stay</li> <li>The holder of this Pass will also enjoy multiple entry rights for the validity duration of Pass</li> </ul>

### Notes

\*Acceptance of applications for this program has started effective October 1, 2022. The DE Rantau provides digital nomad visa to both foreign and local digital nomads in Malaysia. The Pass covers digital freelancer, independent contractor, and remote worker (full-time or part-time) under their digital nomad Visa.

Malaysian does not require a work pass

DE Rantau Nomad Pass currently support stay in Peninsular Malaysia only. If the applicant wants to travel to Sabah or Sarawak, he can do so by using the tourist pass.





Malaysia

## Is the applicant bound to any work restraints/limitations?

- Tech Talent/Profession: Digital freelancer, independent contractor, and remote worker
  who are IT & digital professionals in various domains i.e. software engineers, backend
  engineers, UX, UI, cloud, cybersecurity, blockchain, AI (Artificial Intelligence), machine
  learning, data-related etc.), digital marketing, digital creative content, digital content
  development, among others
- Non-Tech Talent/Profession: Chief Executive Officer (Founder/ Managing Director/ President), Chief Operations Officer, Business Development (Growth Manager), Marketing Manager, Chief Financial Officer, Finance Manager/Accountant, Sales Manager, Customer Success Manager, Human Resources Manager, Legal Counsel, Public Relation Manager, Consultant, Customer Service Manager/ Customer Service Representative/ Customer Success Specialist, Communications & Public Relations Manager, Administration Manager, Technical Writer, Tax Specialist, Tax Accountant, Production Manager, Supply Chain Manager or any related position equivalent to the above positions
- If a foreign digital nomad is applying for the DE Rantau Nomad Pass as a remote worker, then his employment should be with a Foreign/Non-Malaysian Company
- Local digital nomad as remote worker, the employment may either be local or foreign company
- Digital Freelancer and Independent Contractor can work either with foreign or local company

# What are the standard requirements for the digital nomad/remote work visa?

- A passport valid for more than 14 months is required
- For Digital Freelancer, contracts or invoices and orders with clients mentioning
  the duration and value of the contract will be required. In case there is no specific
  contract, the applicant would be required to prove that income generated is more
  than U\$\$24,000 (for Tech Talent) and U\$\$60,000 (for Non-Tech Talent) annually for
  foreigner or MYR36,000 annually for Malaysian
- For remote worker, proof of an active employment with a company outside Malaysia is required stating the monthly or annual salary, which should be more than US\$24,000 (for Tech Talent) and US\$60,000 (for Non-Tech Talent) annually for foreigner or MYR36.000 annually for Malaysian
- The age of the main applicant is required to be above 18 years
- Immediate family members of the applicant are also eligible to apply for long-term social visit pass to live in Malaysia
- · Generally, mandatory documents for foreign digital nomad would be as follows:
- Photograph in blue background covering shoulders and chest
- Passport all page (minimum 6 empty pages and valid for more than 14 months at the point of submission)
- Latest resume
- Highest education certificate
- Latest 3 months bank statement and yearly income statement
- Latest 3 months income statement or latest tax returns
- A valid project contract with a contract period of 3 months or more, purchase order, and invoice for digital freelancer / independent contractor (combination of contract from multiple companies will also be accepted)
- A valid Employment Contract with a contract period of 3 months or more (for remote worker)
- Latest 3 months' salary slip (for remote worker)
- Letter of Good Conduct issued by authority body in respective country/current residence or Statutory Declaration certified by a Notary Public in respective country/ current residence (template of Statutory Declaration is provided by the Authority)
- Personal Bond or Security Bond form, depending on nationality (to fill out the prescribed form and stamped by the Inland Revenue Board of Malaysia)
- Medical insurance enrolment certificate which is valid in Malaysia (must also cover dependent, if any). The medical insurance is to be provided later, after the application is approved to proceed with pass endorsement
- Inland Revenue Board of Malaysia tax registration slip (to be provided later, after application is approved to proceed with pass endorsement)
- All documents must be in English or translated to English



Malaysia

Which countries are eligible to apply for the digital nomad/ remote work visa?

- · Available for all nationals
- For Israel Citizens, approval is required from Ministry of Home Affairs

proof of employment?

- Is applicant required to provide Digital freelancers and independent contractors are required to present an active contract or multiple projects clearly stating the duration and value of the contract
  - · Remote workers are also required to provide proof of their employment with a non-Malaysian company, clearly stating the salary and allowance to work from home/ remotely

**Additional resources** 

<u>URL</u>



Sri Lanka

Visa category	Residence Visa - Digital Nomad Visa
What are the visa fees/charges?	US\$500
Is there a minimum income threshold applicable for digital nomad/remote work visa?	US\$2,000 monthly channeled through the Sri Lankan banking system
Are digital nomad/remote work visa holders subject to income tax?	Proposed: Tax exemption for earnings
Are digital nomad/remote work visa holders subject to social security contributions?	Condition not disclosed yet
Is there Double Taxation Agreement (DTA) relief available in the country?	Condition not disclosed yet
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	Proposed: A special security clearance should be obtained by the individuals from Sri Lankan embassies in their respective countries
For how long is the digital nomad/remote work visa valid?	Proposed: 1 Year visa and extendable if applicant shows monthly income of US\$2,000
Is the applicant bound to any work restraints/limitations?	<ul> <li>Local employment is not allowed</li> <li>The applicant must be working/ rendering services to a foreign entity</li> </ul>
What are the standard requirements for the digital nomad/remote work visa?	Proposed:     Bank statements to prove income     Passport with validity of at least 6 months from the date of entry     Documents proving the purpose of trip     Health insurance with coverage in Sri Lanka for the duration of stay
Which countries are eligible to apply for the digital nomad/ remote work visa?	Proposed: Available for all nationalities
Is applicant required to provide proof of employment?	Proposed: Proof of a permanent job required
Additional resources	-



South Korea

Visa category	Digital nomad (Workation) visa*
What are the visa fees/charges?	~EUR81
Is there a minimum income threshold applicable for digital nomad/remote work visa?	<ul> <li>The applicant is required to earn more than twice the Korean Gross National Income of previous year</li> <li>As per current standard from 2022 Korean GNI, the applicant should earn KRW84.96 million annually or KRW7.08 million monthly</li> </ul>
Are digital nomad/remote work visa holders subject to income tax?	Depends
Are digital nomad/remote work visa holders subject to social security contributions?	Depends
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	<ul> <li>Background check/police certificate is required</li> <li>The certificate should be issued within 6 months, affixed with apostille</li> <li>If the applicant has lived for more than a year in a foreign country, he is required to submit that country's background check/police certificate along with apostille</li> </ul>
For how long is the digital nomad/remote work visa valid?	<ul> <li>1 year**</li> <li>Can be renewed to additional 1 year</li> </ul>
Is the applicant bound to any work restraints/limitations?	Visa holders are restricted from working in Korea
What are the standard requirements for the digital nomad/remote work visa?	Eligibility:  Applicant should be at least 18 years old, employed to an overseas company  He should be allowed to work remote and should be working in the same industry for more than a year  Requirements:  Visa application form  Proof of fulfilling minimum income requirement (income certificate or bank account transaction details, etc.)  Valid passport  1 Passport-sized photo

### Notes

Criminal record certificate (apostille required)

Personal health insurance certificate required with coverage of at least KRW100 million for hospital treatment and evacuation to the home country during the period of stay
 Family relationship proof document (required if applicant is accompanied by family)

• Employment certificate

<sup>&#</sup>x27;\*It is a pilot operation which came effective on January 1, 2024

<sup>\*\*</sup>For those who stay more than 90 days in Korea, they need to apply for foreigner registration with the immigration office having jurisdiction over the place of their residence within 90 days from the date of entry into the country.

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South Korea

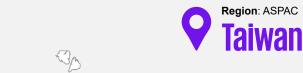
Which countries are eligible to apply for the digital nomad/ remote work visa?

Available for all nationals

Is applicant required to provide proof of employment?
 Employment letter proving the current employment
 Proof of at least 1 year of experience in the past

**Additional resources** 

<u>URL</u>





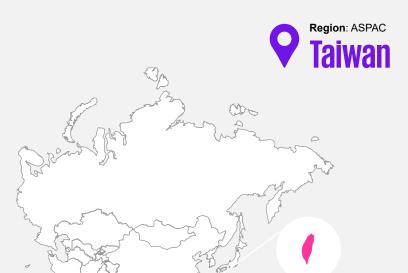
**Taiwan** 

Visa category	Gold Card*
What are the visa fees/charges?	Ranges between NT\$3,700 and NT\$9,420 depending upon the applicant's nationality
Is there a minimum income threshold applicable for digital nomad/remote work visa?	For most of the fields of the EGC application, having monthly salary at least TWD160,000 is one of the conditions which the applicant must meet. However, it is not eligible for following fields:  • Culture and Arts • Sports • National Defense
Are digital nomad/remote work visa holders subject to income tax?	<ul> <li>Yes, if the foreign individual's total physical days in Taiwan within a calendar year exceed 90 days, the individual is subject to filing the annual Taiwan tax return.</li> <li>However, for foreign individuals who qualify for the immigration incentive program and apply for either a "Special Skilled Work Permit" or an "Employment Gold Card" when it is their first time to work in Taiwan, as well as, if they meet both of the conditions (1) staying over 183 days in Taiwan within a calendar year and (2) if their annual wage greater than TWD3 million, they may apply for the tax incentive program to enjoy 50% of tax exempt on the excess of TWD3 million wage. This tax incentive has to be applied every year, and maximum for 5 years</li> </ul>
Are digital nomad/remote work visa holders subject to social security contributions?	Visa holders employed in Taiwan can join the NHI system along with their dependents
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes
Is there an income tax requirement in the country, in general?	Yes
Is there a social security requirement in the country, in general?	Yes
Are criminal checks required for this visa?	No
For how long is the digital nomad/remote work visa valid?	Up to 3 Years

#### Notes

\*It's a 4-in-1 card, that includes a resident visa, work permit, Alien Resident Certificate (ARC), and re-entry permit, which allows you to leave and reenter Taiwan multiple times over the course of 1-3 years. Applicants can apply online without sponsorship.

Page 1 of 2



Taiwan

### Is the applicant bound to any work restraints/limitations?

Special professionals or senior professional that have made certain special contributions to their field of work or have received national recognition in one of the following professional industries:

- · Science and Technology
- Culture and Arts
- National Defense

Digital

Economy

Finance

Education

- Sports
- Law
- · Architectural Design
- Special Cases Recognized by the NDC

### What are the standard requirements for the digital nomad/remote work visa?

- · Standard Requirements vary basis the field of profession.
- For the field of Architecture, click here.
- For the field of Culture and Arts, click here.
- · For the field of Economy, click here.
- For the field of Education, click here.
- · For the field of Finance, click here.
- · For the field of Law, click here.
- For the field of National Defense, click here.
- · For the field of Science and Technology, click here.
- · For the field of Sport, click here.

### Which countries are eligible to apply for the digital nomad/ remote work visa?

Foreigners who are specialists in particular fields can apply for the Gold card which includes ROC dual citizens and citizens of Macau and Hong Kong, but not ROC citizens with household registration

## proof of employment?

**Is applicant required to provide** Standard Requirements vary basis the field of profession

#### Additional resources





Thailand

Visa category	Long Term Resident Visa Program
What are the visa fees/charges?	<ul> <li>Government Fee: THB50,000 per person for 10-year visa with Multiple entry</li> <li>Government Fee: THB3,000 per year to maintain Digital Work Permit</li> </ul>
Is there a minimum income threshold applicable for digital nomad/remote work visa?	<ul> <li>US\$80,000 Annually</li> <li>If the income is between US\$40,000 to US\$80,000, Applicant is required to at least have a Master's degree, own intellectual property, or receive Series A funding</li> </ul>
Are digital nomad/remote work visa holders subject to income tax?	Under this Visa, tax on Overseas Income is Exempted
Are digital nomad/remote work visa holders subject to social security contributions?	-
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes (if all conditions on specific DTA is qualified)
Is there an income tax requirement in the country, in general?	If the DTA is not qualified, the individual who earned assessable income is required to declare such income and pay tax to Thai tax authority within the due date i.e. 31 March and 8 April of the following year
Is there a social security requirement in the country, in general?	If no employment relationship between Thai entity and individual, the social security contribution is not required
Are criminal checks required for this visa?	A letter of verification issued within the last 10 years by the country of Residence/ Nationality indicating clear criminal record might be required
For how long is the digital nomad/remote work visa valid?	Visa will be granted to stay in Thailand for the first time for five (5) years which can be extended for five (5) more years if qualifications are met
Is the applicant bound to any work restraints/limitations?	No work limitations, however, the individual needs to be aware of the PE issue for the activity carry on in Thailand for benefit of foreign entity
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>Annual income of the ap-plicant should not be less than US\$80,000 in the past two years</li> <li>If the income of applicant is between US\$40,000 to US\$80,000 in the past two years, applicant is required to have at least a Master's Degree, receive Series A funding, or own intellectual property.</li> <li>Applicant is required to have at least relevant working experience of five years over the past 10 years</li> <li>Applicant's current employer should either be a public company (listed on a stock exchange anywhere), or a private company with at least three years of operations with revenue for the last 3 years should be at least US\$150 million</li> <li>The applicant must have health insurance with coverage of at least US\$50,000 or Social Security Benefits supporting treatment in Thailand or a bank deposit of no less than US\$100,000</li> </ul>



Thailand

Which countries are eligible to apply for the digital nomad/ remote work visa?

All countries/ applicants who qualify for it

Is applicant required to provide proof of employment?

Applicant is required to submit the documents as a proof of employment as follows:

- Evidence of previous employment in the related field no less than 5 years in the past 10 years as of the submission date (e.g. a copy of employment certificate or letter from previous company)
- Evidence of employment contract or service contract with entity or a letter (signed by an authorized person) which include details of employment e.g. position, contract term and income
- A copy of company registration

**Additional resources** 

<u>URL</u>





Thailand

Visa category	Destination Thailand Visa (DTV)
What are the visa fees/charges?	Government Fee: THB 10,000 per person
Is there a minimum income threshold applicable for digital nomad/remote work visa?	No
Are digital nomad/remote work visa holders subject to income tax?	-
Are digital nomad/remote work visa holders subject to social security contributions?	-
Is there Double Taxation Agreement (DTA) relief available in the country?	Yes (if all conditions on specific DTA is qualified)
Is there an income tax requirement in the country, in general?	If the DTA is not qualified, the individual who earned assessable income is required to declare such income and pay tax to Thai tax authority within the due date i.e. 31 March and 8 April of the following year
Is there a social security requirement in the country, in general?	If no employment relationship between Thai entity and individual, the social security contribution is not required
Are criminal checks required for this visa?	No
For how long is the digital nomad/remote work visa valid?	<ul> <li>Valid for five years on multiple-entry basis</li> <li>Allowable stay of up to 180 days per visit, can be extended in country for additional 180 days</li> </ul>
Is the applicant bound to any work restraints/limitations?	Visa holders are prohibited from obtaining a Thai work permit and working for companies in Thailand
What are the standard requirements for the digital nomad/remote work visa?	<ul> <li>Passport or travel document</li> <li>Photograph taken within the last 6 months</li> <li>Document showing current location</li> <li>Documentary evidence of financial assets providing proof of amount of no less than 500,000</li> <li>Applicants should provide proof of the purpose of their visit:         <ul> <li>A primary DTV applicant must be a remote worker, digital nomad, or freelancer, provide proof of employment outside Thailand, and be at least 20 years old*</li> <li>A participant in activities such as Muay Thai courses, Thai cooking classes, sports training, medical treatment, seminars, music festivals, etc., applying for DTV must</li> </ul> </li> </ul>

provide proof of confirmation to attend the activity or a letter of appointment from a

For dependents of a primary DTV holder, such as a spouse and children under 20 years of age, proof of the relationship with the DTV visa holder is required

#### Notes

hospital or medical center

<sup>\*</sup>Please note that relevant embassies and consulates reserve the right to request additional documents without prior notice



Γhailand

Which countries are eligible to apply for the digital nomad/ remote work visa?	All countries/ applicants who qualify for it
Is applicant required to provide proof of employment?	Applicant is required to present an employment contract or employment certificate from outside of Thailand is required — or a professional portfolio showcasing the status of the digital nomad, remote worker, foreign talent/specialist, or freelancer
Additional resources	<u>URL</u>