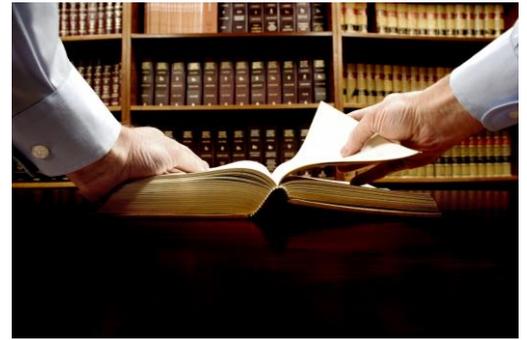


## inBrief

**UAE Welcomes Digital Nomads: live and work from anywhere policy**

By Saurbh Kothari | 2 August 2022

The COVID-19 pandemic has changed the traditional thinking of employers that employees must physically work from the office. More and more employers around the world are revising their policies and are now permitting their employees (whose duties do not require them to be physically in the office) to work remotely. In some cases, an employee may even reside in and work from a country different from that of the country of the employer.

As times are changing, revising these policies to create more flexibility in the traditional way of working helps employers attract and retain talent (who are increasingly looking for flexible working conditions).

Airbnb has recently announced a live and work from anywhere policy. Among many benefits, Airbnb's policy allows employees to work from any foreign country for up to 90 days a year in each location.

However, moving to a different country to live and work is not always straight forward. There are various issues which an employer and an employee will need to consider. For example, if an employee moves to a country in which the employer is not licensed to do business, will the employer be seen as operating from that country? This could entail registration, licensing or even taxation issues with the relevant authorities of that country. There could also be income tax consequences for an employee living and working for extended periods of times in a foreign country other than the country of residence.

With time, as more and more individuals explore living and working from a foreign country, solutions to such issues will emerge and processes and requirements will become simpler.

Many countries around the world are already competing to attract digital nomads by offering remote working visas. From the early days of the COVID lockdown, Dubai was one of the leaders in encouraging people who work remotely to move to Dubai. It has

**The Author**

**Saurbh Kothari**  
Senior Associate  
saurbh@afриди-angell.com

Saurbh joined Afridi & Angell in 2008 and is a senior associate in the corporate and commercial team. He advises both local and international clients on a broad range of corporate/commercial and employment matters.

implemented a remote working visa policy which permits an individual (either an employee of an employer based outside of the UAE or a business owner based outside of the UAE) to obtain a UAE residency visa to live and work from the UAE. Such an individual can obtain a one-year UAE residency visa through the Dubai Corporation for Tourism and Commerce Marketing. In order to obtain such a UAE residency visa, the individual will be required to satisfy certain requirements such as submission of an employment contract with the foreign employer and having a minimum monthly salary of USD 5,000.

Considering that there is no personal income tax in the UAE, there are minimal consequences for any individual who wishes to live and work from the UAE. Subject to the tax laws of the home jurisdiction, such an individual may even be able to claim tax benefits in that jurisdiction. ■

## Afridi & Angell

Founded in 1975, Afridi & Angell is a full-service UAE law firm in its fifth decade at the forefront of the legal community. From the beginning, our hallmarks have been a commitment to quality, unsurpassed knowledge of the law and the legal environment, and crafting of innovative business solutions. Licensed in the three largest Emirates of Abu Dhabi, Dubai and Sharjah as well as the Dubai International Financial Centre, our practice areas include banking and finance; corporate and commercial law; arbitration and litigation; construction; real estate; infrastructure projects; energy; project finance; maritime (wet and dry); and employment. We advise local, regional and global clients ranging in size and sophistication from start-ups, sole proprietorships, family-owned businesses, entrepreneurs and investors to some of the world's largest public and private companies, governments and quasi-government institutions. We attract and retain clients with our dedication to practical guidance focused on their business needs supported by decades of experience here in our home jurisdiction, the UAE.

Afridi & Angell is the exclusive member firm in the UAE of top legal networks and associations, most notably Lex Mundi, the world's leading network of independent law firms, and World Services Group.

[www.afridi-angell.com](http://www.afridi-angell.com)

Afridi & Angell's inBrief provides a brief overview and commentary on recent legal announcements and developments. Comments and opinions contained herein are general information only. They should not be regarded or relied upon as legal advice.