SUBMITTED VIA EMAIL TO: taxpublicconsultation@oecd.org

OECD Centre for Tax Policy and Administration
Organisation for Economic Co-operation and Development
2, rue André Pascal
75775 Paris Cedex 16
France

To: Manal Corwin, Director of the OECD Centre for Tax Policy and Administration

Re: The OECD Public Consultation on the Global Mobility of Individuals

About Global Digital Finance (GDF)

GDF is the leading global members association advocating and accelerating the adoption of best practices for crypto and digital assets. GDF's mission is to promote and facilitate greater adoption of market standards for digital assets through the development of best practices and governance standards by convening industry, policymakers, and regulators.

The input to this response has been written and submitted on behalf of the GDF membership and we are grateful to the firms who participated and contributed their views.

As always, GDF remains at your disposal for any further questions or clarifications you may have, and we would welcome a meeting with you to further discuss these matters in more detail should that be beneficial as the OECD continues their work.

Yours faithfully,
Elise Soucie – Executive Director, Board Member – GDF

Response to the Public Consultations: Executive Summary

Global Digital Finance (GDF) welcomes the opportunity to comment on the OECD's Public Consultation Document on the *Global Mobility of Individuals*. GDF is an industry association representing over 60 global firms across the digital asset, fintech, and Web3 ecosystem. These firms rely heavily on distributed, remote-first operating models, with talent drawn from multiple jurisdictions, large customer-support functions working virtually, and engineering and product teams frequently operating across borders. As such, the proposals under consultation are highly relevant to our sector.

We support the OECD's objective to modernise permanent establishment (PE) and nexus interpretations in light of evolving work patterns. At the same time, we encourage the OECD to ensure clarity, proportionality, and administrability for firms whose business models depend on remote global talent. In this submission, we focus on several key areas where refinements would be valuable for both taxpayers and tax administrations.

This response has been developed in close collaboration with members of the GDF Tax Working Group, whose multinational tax, compliance, and operational expertise informed the sector-specific considerations and recommendations set out in this letter.

Key Points of Feedback

1. Need for Clear Safe Harbours and Bright-Line Tests

GDF supports the introduction of the proposed 50% time-use test, but we request further clarity on its application:
- how time is measured (daily/weekly/monthly tracking; minimum observation period);
- treatment of partial-year travel, multi-location work patterns, and split-contracts;
- whether employers may rely on employee self-certification supported by reasonable internal controls.

We also encourage the OECD to adopt an explicit safe harbour for remote work undertaken for reasons of personal convenience, not business necessity. Such a safe harbour would reduce ambiguity for both authorities and taxpayers and is particularly important in sectors, like digital assets, where remote-first work is standard and not indicative of local market development or sales strategy.

2. Clarifying the "Purpose" Test and Business Intent

We welcome the OECD's distinction between a home office established for business purposes versus one used for personal convenience. To ensure consistent interpretation, we request additional worked examples, particularly addressing:

- remote employees who do not engage in local sales, prospecting, or client acquisition;
- roles that are global in nature (engineering, security, compliance, design);
- hiring decisions driven by language capability (e.g., customer-support teams), not by local market expansion.

Such examples would help firms evidence that a home office is not "made available" to the enterprise in the sense required to establish a PE.

3. Customer-Facing Functions and Large Remote Support Teams

Digital-asset firms often maintain large customer-support teams working remotely across multiple jurisdictions. Without clear guidance, such teams may inadvertently trigger nexus exposure despite performing routine, non-core functions.

We encourage the OECD to clarify:
- when user-support, troubleshooting, language-based support, or online engagement constitutes a fixed place of business;
- that routine customer support, performed without local authority to conclude contracts or solicit sales, should not create dependent-agent PE;
- how enterprises can document and demonstrate separable support functions.

Clear treatment of customer support is critical to avoid disproportionate compliance burdens that do not correspond to actual value creation.

4. Interaction with Transfer Pricing and Cost-Plus Structures

Many firms mitigate cross-border risk through local cost-plus service entities under arm's-length arrangements. We ask the OECD to confirm:
- whether appropriate cost-plus structures should ordinarily prevent the attribution of additional PE-level profits;
- how enterprises may demonstrate that management, negotiation, and strategic activities remain centralised outside the remote worker's jurisdiction;
- whether further examples can illustrate when cost-plus arrangements are sufficient to eliminate PE concerns.

Providing clarity in this area will improve tax certainty and enable more consistent administration.

5. Dependent-Agent Thresholds and Management Activities

We encourage further refinement of the thresholds for when individual activities, such as contract negotiation, sustained project leadership, or management decision-making, constitute dependent-agent PE. In digital-native firms, collaborative workflows often blur formal responsibilities; building clear guidance around frequency, materiality, and authority levels would significantly aid compliance.

6. Implementation, Enforcement, and Transitional Considerations

We support a proportionate, phased implementation approach but caution against prolonged "soft landings" that delay clarity or inadvertently lead to inconsistent application across jurisdictions. To ensure effective and equitable adoption:
- enforcement should focus initially on cases lacking evidence of good-faith compliance;
- jurisdictions should be encouraged to coordinate interpretations, particularly where multiple local authorities or free-zone regulators are involved;
- peer-review mechanisms could help identify and avoid interpretive divergence.

7. Practical Documentation Expectations

We request the OECD to develop practical documentation templates that firms can rely on, such as:
- employee self-certification forms;
- activity logs or purpose statements for remote work;
- examples showing how to document global roles versus local market engagement.

Clear documentation expectations would significantly improve certainty and reduce administrative burden for both firms and tax authorities.

8. Continued Engagement and Opportunity for Sector-Specific Dialogue

Given the high prevalence of globally distributed workforces in digital asset and fintech firms, we would welcome a targeted OECD–industry roundtable, which we would be happy to help facilitate or organise, to explore sector-specific scenarios in more detail (e.g., customer support hubs, staking operations, remote engineering teams, hybrid cost-plus structures). GDF would be pleased to contribute worked examples and operational insights.

Conclusion

GDF supports the OECD's efforts to modernise PE rules in a way that reflects contemporary labour mobility and remote-first business models. We encourage the Secretariat to provide clear safe harbours, detailed examples, and practical compliance guidance to ensure that both taxpayers and administrations can apply the rules consistently and proportionately.

We would be pleased to discuss these points further or provide additional sector-specific case studies.