



OECD Public Consultation on Global Mobility of Individuals

Position Paper

19 December 2025

About the Irish Tax Institute

The Irish Tax Institute is the leading representative and educational body for Ireland's Chartered Tax Advisers (CTA) and is the country's only professional body exclusively dedicated to tax.

The Chartered Tax Adviser (CTA) qualification is the gold standard in tax and the international mark of excellence in tax advice. We benchmark our education programme against the very best in the world. The continued development of our syllabus, delivery model and assessment methods ensure that our CTAs have the skills and knowledge they need to meet the ever-changing needs of their workplaces.

Our membership of over 6,000 is part of the international CTA network which has more than 33,000 members. It includes the Chartered Institute of Taxation UK, The Tax Institute (Australia), the Taxation Institute of Hong Kong and the South African Institute of Taxation. The Institute is also a member of CFE Tax Advisers Europe (CFE), the European umbrella body for tax professionals.

Our members provide tax services and business expertise to thousands of Irish owned and multinational businesses as well as to individuals in Ireland and internationally. Many also hold senior roles in professional service firms, global companies, Government, Revenue, state bodies and in the European Commission.

The Institute is, first and foremost, an educational body but since its foundation in 1967, it has played an active role in the development of tax administration and tax policy in Ireland. We are deeply committed to playing our part in building an efficient and innovative tax system that serves a successful economy and a fair society. We are also committed to the future of the tax profession, our members, and our role in serving the best interests of Ireland's taxpayers in a new international world order.

Irish Tax Institute - Leading through tax education

Introduction

We welcome the opportunity to contribute to the public consultation by the OECD on Global Mobility of Individuals.

Changing working patterns continue to pose challenges from both a personal and corporate income tax perspective. In general, these issues are caused by uncertainty and administrative complexity in applying existing international tax principles to evolving work patterns.

In considering potential solutions to address these challenges, it is essential that the key objectives are to provide certainty and reduce administrative complexity whilst ensuring that the tax rules do not impede the opportunities that global mobility can afford to businesses and employees, and to growth and investment more generally. Where disputes arise, it is also important that effective dispute resolution tools are available, in particular for individuals and SMEs.

Data and Trends

Within the short timeframe provided to respond to the public consultation, it was not possible for the Institute to carry out detailed research on the prevalence and trends of global mobility of individuals. However, feedback from our members would suggest that there has been a sustained increase in the different types of cross-border remote working arrangements in recent years.

Personal Income Tax

Hybrid working patterns, which have become more prevalent, can result in dual residence outcomes under domestic law, requiring reliance on tie-breaker clauses in Double Taxation Agreements. In some cases, highly mobile individuals may not satisfy the domestic residence thresholds in any of the jurisdictions in which they are based. Therefore, consideration must be given to whether existing OECD guidance on residence is sufficient in the context of modern working arrangements.

A relatively limited cross-border presence can give rise to significant challenges due to withholding tax and reporting obligations. Tracking workdays, managing multi-jurisdiction payroll obligations and ensuring timely relief from double taxation can impose a disproportionate burden on employers, in particular SMEs, and individual taxpayers.

Administrative simplification for common low risk cross border working scenarios could significantly reduce the burden for employers and employees while remaining consistent with the principles enshrined in the OECD Model Tax Convention. The recent update to the Commentary on Article 5 of the OECD Model Tax Convention demonstrates how clear analytical filters can reduce uncertainty in common scenarios without the need to amend the OECD Model Tax Convention.

Bilateral or regional arrangements between jurisdictions, such as frontier worker agreements, can help reduce double taxation and compliance burdens. It may be useful for the OECD to identify common elements of these arrangements which have proven effective in practice.

Without additional guidance in this area, it is likely that the frequency of mobility-related disputes will increase in the coming years in line with changing work patterns. Where disputes arise, it is important effective dispute resolution tools are available, including appropriate competent authority mechanisms. In this regard, we would encourage the exploration by the OECD of dispute resolution tools that are proportionate and accessible, in particular for individuals and SMEs.

Corporate Income Tax

The recently expanded guidance in the Commentary on Article 5 of the OECD Model Tax Convention clarifies when remote work across borders, such as from a home office, creates a taxable presence for business. It is important that tax administrations apply this updated guidance in a manner consistent with its stated objectives of enhancing certainty and avoiding unintended outcomes.

Where employee mobility gives rise to permanent establishment considerations, profit attribution can become complex, particularly where functions are dispersed across jurisdictions. Applying the Authorised OECD Approach and identifying significant people functions in such scenarios may be challenging. It would be important that further guidance is provided, including practical examples, that recognise materiality and avoid disproportionate fragmentation of profits, while remaining consistent with established transfer pricing principles.