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Greetings from your Tax & Legal team at Deloitte Singapore. We hope that you and your loved ones are staying safe and healthy despite these challenging times. As we navigate ourselves through this trying period, we are committed to giving you the support you need.

We are pleased to share with you the following article that Deloitte UK has recently published.

Organisation for Economic Co-operation and Development (OECD) issues updated guidance on the tax treaty implications of the COVID-19 pandemic

On 21 January 2021, the OECD Secretariat released [Updated guidance on tax treaties and the impact of the COVID-19 crisis](#) (guidance). The guidance considers the interpretation of tax treaty articles on the creation of permanent establishments, tax residence of companies and individuals, and taxation of income from employment. The guidance revisits and updates earlier guidance published by the OECD Secretariat in April 2020.

 [Read more](#)

Contact

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