

## A NEW PARADIGM OF THE DIGITAL AGE: DIGITAL NOMADS AND THEIR TAXATION DİJİTAL ÇAĞIN YENİ PARADİGMASI: DİJİTAL GÖÇEBELER VE VERGİLENDİRİLMESİ

Orçun AVCI

Aksaray University

Faculty of Economics and Administrative Sciences

Department of Public Finance

[orcun.avci@outlook.com](mailto:orcun.avci@outlook.com)

ORCID: 0000-0002-7917-9802

Hüseyin DİRİCAN

Aksaray University

Faculty of Economics and Administrative Sciences

Department of Public Finance

[huseyindirican@aksaray.edu.tr](mailto:huseyindirican@aksaray.edu.tr)

ORCID: 0000-0002-6970-5821

### ABSTRACT

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The development of digitalization and computer technology has enabled all tasks and operations to be carried out online, thereby increasing labor mobility. In this context, digital nomadism has emerged as an alternative to traditional working conditions, offering new workspaces and employment opportunities. Digital nomads are individuals who make advanced use of technological tools such as information technology, artificial intelligence, and cloud computing, and generate income through these areas. In this regard, it is of great importance both to ensure the taxation of the income they earn and to attract them to the country through appropriate tax regime policies. Within this scope, the aim of the study is to evaluate the taxation principles of digital nomads, who are the new actors of the digital world, as well as the regulations implemented in Türkiye. For this purpose, the document analysis method, one of the qualitative research techniques, was used in the study. The study examined digital nomad visa practices, which are the most important policy tools developed to encourage digital nomads both globally and in Türkiye. As a result of the study, it was concluded that the current visa program in Türkiye needs to be improved. Accordingly, the study presents recommendations aimed at enhancing the existing visa program, which constitutes the original contribution of this research.

### ÖZ

Dijitalleşme ve bilgisayar teknolojisinin gelişmesi tüm iş ve işlemlerin online olarak yürütülmesine olanak tanıyarak iş gücü hareketliliğini artırmıştır. Bu anlamda geleneksel çalışma koşullarına alternatif olarak yeni çalışma alanları ve istihdam olanakları arasında yer alan dijital göçebelik ortaya çıkmıştır. Dijital göçebeler; bilgi teknolojisi, yapay zekâ ve bulut bilişim gibi teknolojik araçları ileri düzeyde kullanan ve bu alanlar üzerinden gelir elde eden kişilerdir. Bu yönüyle bir taraftan elde ettikleri gelirin vergilendirilmesi diğer taraftan uygun vergi rejimi politikaları ile ülkeye kazandırılmaları büyük önem taşımaktadır. Bu kapsamda çalışmanın amacı, dijital dünyanın yeni aktörleri olan dijital göçebelerin vergilendirilme esaslarını ve Türkiye’de hayata geçirilen düzenlemeleri değerlendirmektir. Bu amaçla çalışmada nitel araştırma tekniklerinden doküman analizi yöntemi kullanılmıştır. Çalışmada dünyada ve Türkiye’de dijital göçebeleri teşvik edebilmek için geliştirilen en önemli politika aracı olan dijital göçebe vize uygulamaları incelenmiştir. Çalışmanın sonucunda Türkiye’deki mevcut vize programının geliştirilmesi gerektiği sonucuna ulaşılmıştır. Bu kapsamda çalışmanın özgün yönünü oluşturan, mevcut vize programının iyileştirilmesine yönelik öneriler sunulmuştur.

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## Introduction

Looking back at the history of humanity, it is evident that technological advancement has brought about significant changes in societal life. These effects are multifaceted and profound, often manifested in social, economic, cultural, and environmental domains. Technological progress can lead to fundamental transformations in production processes and business practices. In this context, such shifts have historically resulted in the disappearance of certain professions and the emergence of new work processes based on different skill sets. The digital transformation in question refers to a process that encompasses the rapid development of technology and digital communication, the emergence of new forms of communication, information sharing and broader societal change.

Digitalization has led to the emergence of new fields such as big data analytics, artificial intelligence (AI), machine learning, and cybersecurity, along with the creation of new professions in these areas. Naturally, these new professions have required the development of new skill sets. The lack of sufficient competence of traditional labor in these emerging fields has brought the issue of a talent or skills gap to the forefront. At this point, workers have begun to make efforts toward continuous learning and self-improvement in order to remain relevant in the new order. Due to the efficiency brought by digital technologies, employees are trying to adapt to the rapidly changing structure to avoid job loss. Digital platforms, as products of digital technologies, have eliminated the need for physical presence, thereby increasing opportunities for freelance work and entrepreneurship. As a result, individuals have started to embrace the working conditions shaped by digital transformation and have begun to move away from traditional job models.

At this point, the concept of digital nomadism has emerged as one of the new work models. It is not a profession but a way of life. The flexible employment opportunities brought about by digitalization, combined with the aspiration for higher levels of prosperity fueled by globalization, have increased the mobility of skilled labor and given the nomadic culture a new form. As a result of this process, the income generated by digital nomads and the taxation of such income have come to the forefront. The taxation of digital nomads, who are increasingly growing in number and have become key actors in the digital world, has become a matter of great importance for governments. This is because taxing the income of digital nomads provides a potential source of revenue for governments.

On the other hand, due to the nature of their work, digital nomads have the right to choose a country with a tax regime that suits their needs. At this point, the tax advantages offered by countries to digital nomads come to the forefront. Therefore, the taxation of digital nomads has two significant implications. The first is that taxation provides a potential source of revenue for governments. The second is that digital nomads are unlikely to relocate to countries with tax regimes that do not align with their preferences. Ultimately, countries' perspectives on digital nomads as the new actors of the labor market and their stance on taxation are of great importance.

In recent years, countries have begun to implement new measures and offer various tax incentives to attract digital nomads. The most significant of these measures has been the introduction of special visa programs, first launched by Estonia in 2020. Through these dedicated visa schemes, countries aim to encourage digital nomads to come and reside within their borders. In addition to visa programs, countries also offer various tax advantages in an effort to increase their attractiveness as a destination for digital nomads.

Based on this, the aim of the study is to identify the challenges encountered in the taxation of digital nomads as an outcome of the digitalization process and to offer recommendations for improving the implementation of the *digital nomad visa* in the context of Türkiye. For this purpose, the study employed the document analysis method, a qualitative research technique, to examine relevant literature, official regulations of various countries, and reports published by different organizations involving the Organisation for Economic Co-operation and Development (OECD), United Nations World Tourism Organization (UNWTO), and others. A review of the existing literature reveals that most studies focus on the concept of digital nomadism across various disciplines. While there are also studies specifically addressing the taxation of digital nomads in the Turkish context, these are found to be limited in number and scope. Moreover, as of 2024, when Türkiye began implementing its digital nomad visa program, there has been a lack of critical and constructive evaluations or recommendations regarding the initiative. This situation has played a significant role in shaping the motivation behind the study. The development and refinement of the digital nomad visa program, a relatively new initiative, is important

both in terms of encouraging digital nomads to come to Türkiye and in terms of the potential revenue that may be generated as a result. In this regard, the suggestions made in this study for enhancing Türkiye's digital nomad visa program constitute its original contribution and are expected to add value to the field.

The study first explains the concept of digital nomadism. It then discusses the advantages and disadvantages that digital nomads experience as a result of their lifestyle. Subsequently, the taxation of digital nomads and the challenges they face are examined. Following this, examples from different countries regarding the taxation of digital nomads are analyzed. Finally, the study addresses the taxation of digital nomads in Türkiye and the current features of the special visa program offered to them, concluding with recommendations for improving this visa program.

### **Digital Nomads: Conceptual Framework**

The term *digital nomad*, first introduced in the 1997 work *Digital Nomad* (Makimoto & Manners, 1997, p. 14), generally refers to individuals, often young professionals, who are able to conduct their work online. These individuals simultaneously work and maintain a lifestyle independent of location by traveling internationally (Reichenberger, 2018, p. 369). Digital nomads are people who live technology-enabled lives, independent of geographic location (OECD, 2022, p. 2). According to another definition, digital nomads are individuals who leverage widespread internet access and portable computing technologies to work without being tied to any particular place, using this freedom to explore the world (Mancinelli, 2020, p. 5).

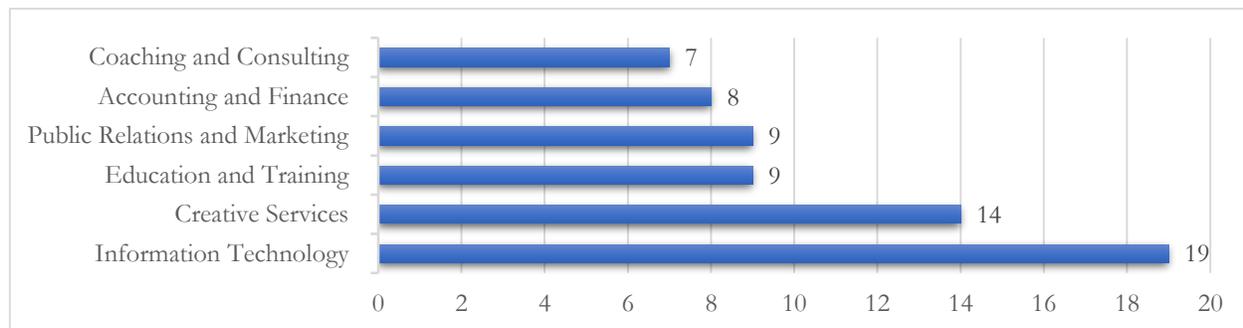
Makimoto and Manners argued that new technological advancements could revolutionize work and leisure preferences by fundamentally reversing traditional patterns (Makimoto & Manners, 1997, pp. 14-15). Indeed, technological developments such as the internet, mobile phones, and electronic positioning devices have enabled many individuals to work geographically distant from their homes and independently of physical offices (Wood, 2005, p. 50). The global proliferation of the internet, advancements in video conferencing tools, online collaboration platforms, and cloud solutions have made the digital nomad lifestyle feasible (OECD, 2022, p. 2). In particular, the development of the internet has radically transformed the concept of work, introducing new employment opportunities and possibilities that had not existed until recently. Alongside the digitalization process driven by the internet, many people are now able to combine work with the opportunity to travel the world (Russell, 2013; Woldoff & Litchfield, 2021, p. 16).

Digital nomads, having mobile job opportunities, can live and work anywhere in the world as long as they have internet access. This freedom makes digital nomads location-independent. In this way, they can sell or rent out their possessions and easily leave their homes to work wherever they choose (Woldoff & Litchfield, 2021, p. 13). The existence of digital nomads is based on achieving a satisfying work-life balance oriented toward freedom and self-actualization. Their desire to travel can be interpreted not only as a location-based activity but also as a self-focused experience and a search for identity. This situation allows digital nomads to realize themselves individually and create their own living conditions (Mancinelli, 2020, p. 5).

Digital nomadism is regarded as a new lifestyle and way of working, particularly as a result of digital developments in the 21st century. Along with the aforementioned developments, the desire for self-fulfillment and the opportunity for free choice have increased individuals' international mobility. This mobility has been addressed in academic studies and categorized as residential tourism, second-home tourism, seasonal migration, lifestyle migration, global nomadism, bohemian lifestyle migration, and digital nomadism (Hannonen, 2020, p. 335). Individuals who operate as digital nomads utilize digital technologies. By working remotely from anywhere in the world, they form a new category of mobile professionals (Makimoto, 2013, p. 40). Digital nomads carry out their activities by combining travel, location-independent work, and flexible working hours (van den Broek et al., 2023, p. 1).

It has previously been stated that digital nomads have the freedom to travel and can work from locations of their own choosing. However, it is important to acknowledge that appealing scenery and pleasant weather conditions alone do not constitute sufficient factors for digital nomads when selecting their place of work. In addition to these, countries must also meet essential needs such as accessible transportation, flexible accommodation options, reliable internet connectivity, and affordable cost of living (Bozzi, 2024, p. 10). There are three main factors that have accelerated the development of digital nomadism: mobile smart devices, high-speed networks, and cloud computing technology (Makimoto, 2013, p. 41). In addition, the recent advancement

of social media and AI has also become a driving force behind digital nomadism. Indeed, the development of social media and AI tools has created new areas of work for digital nomads. These recent developments are believed to have contributed to the increase in the number of digital nomads. Moreover, the decreasing cost of global travel and the growing number of destinations have further encouraged digital nomadism (van den Broek et al., 2023, p. 2).



**Chart 1.** Digital Nomads' Fields of Activity (%)

**Source:** (MBO Partners, 2024, pp. 12-13).

Chart 1 shows the areas of activity of digital nomads. As seen, digital nomads most frequently work in the information technology field (19%). On the other hand, they also operate in various other fields such as creative services (14%), education and training (9%), public relations and marketing (9%), accounting and finance (8%), and coaching and consulting (7%). The common feature of these professions is that the work can be carried out remotely and with digital tools. As previously mentioned, due to the nature of their work, which relies on the internet and digital tools, digital nomads possess technical and AI skills. 79% of digital nomads stated that they are early adopters of technology, and 76% reported using technology specifically to enhance their competitive advantage. Additionally, 81% of digital nomads said they conduct their work remotely through digital connections, and 46% indicated that they earn income within the *creator economy*, which requires strong social media and internet skills. Compared to other workers, digital nomads have a higher rate of AI usage and proficiency. 79% of digital nomads reported using AI tools in their work. In terms of AI usage levels, 76% of digital nomads were identified as advanced users and 51% as intermediate users. Among other workers, the overall AI usage rate is 60%, with only 24% being advanced users and 45% intermediate users (MBO Partners, 2024, pp. 12–13).

Digital nomadism, a form of hyper-mobility related to professional life, contributes to shaping the living standards of mobile professionals and to the normalization of international work practices. Conceptually, digital nomads differ from remote workers, workationers, and expatriate professionals. This is because these other groups are not defined by a lifestyle that involves constant or permanent travel. In this sense, the conceptual distinction is important, as digital nomads have unique travel patterns characterized by temporal and spatial features. For instance, a report by MBO Partners states that digital nomads stay an average of 5.7 weeks in a single destination and visit approximately 6.6 different destinations throughout the year (MBO Partners, 2024, p. 11). These data highlight the distinctiveness of digital nomads when compared to other forms of professional mobility that may still involve returning to a traditional office setting. These characteristics of digital nomads have led to the frequent use of terms such as location-independent, free, and hyper-mobile when describing their lifestyle (Toivanen, 2025, p. 6). Furthermore, the Covid-19 pandemic, which emerged at the end of 2019, both restricted people's physical mobility and simultaneously accelerated digitalization (Çimen, 2021, p. 94; Hermann & Paris, 2020, p. 330; Toivanen, 2025, p. 2; van den Broek et al., 2023, p. 2). In particular, the mainstreaming of remote work following Covid-19 played a significant role in the rise of digital nomad numbers (Milošević et al., 2025, p. 171). As the number of digital nomads has grown rapidly, both public and private sectors have launched new initiatives targeting this group. Special visa schemes and the development of co-living spaces are among the most common of these initiatives. Despite these efforts, there remains much to

explore regarding the demographics, impacts, and travel patterns of digital nomads (Bozzi, 2024, p. 1; Toivanen, 2025, p. 5).

### **Advantages and Disadvantages of Digital Nomads**

Digital nomadism offers individuals many advantages that they may not have experienced in their previous lives. Unlike remote workers of past decades who used the flexibility of remote work to work from home, reduced commuting costs, avoided office distractions, and accommodated childcare schedules, digital nomads take advantage of remote work to travel the world (Thompson, 2019, p. 27). The figure of the digital nomad represents a person who can work anywhere with the help of a laptop, no matter where they go (Müller, 2016, p. 345). Digital nomads work remotely while traveling at the same time. They can continue their work even from very distant locations. For employees who love to travel, digital nomadism offers a significant advantage. Therefore, for individuals who enjoy traveling and experiencing different cultures closely, digital nomadism is an important benefit enabled by technology (Günsan, 2024, p. 123).

The advantages of digital nomadism can be considered from the perspectives of both employees and employers. For employees, the first advantage is flexible working hours. The freedom to work anytime and anywhere is a significant benefit for digital nomads. This allows them to customize their work environments according to their preferences. By working in different locations such as cafés, beaches, or co-working spaces of their choice, they can increase their motivation and creativity. Secondly, being part of a community with similar mindsets is important for gaining professional experience. It can enhance an individual's human capital in the relevant field. Thirdly, working on different projects allows them to expand their skills and enrich their portfolios. Thus, digital nomads closely follow business models created by advancements in information and communication technologies. Being *in the heart of the action* enables them to directly implement new-generation business models. Working in diverse projects and environments facilitates the development of various skills. Fourthly, they can establish a work-life balance more comfortably compared to traditional employees. Finally, in some cases, highly sought-after talents may be able to demand higher wages. From the employers' perspective, the first advantage is cost-effectiveness. There are fewer fiscal responsibilities and fixed costs compared to full-time employees. Secondly, there is the possibility to flexibly utilize a wide and diverse talent pool. Thirdly, digital nomads can quickly adapt to changes in workload. Then, there is less managerial burden. In other words, responsibilities such as human resources processes and office administration are reduced (Khang et al., 2024, p. 5; Shvetsova, 2022, p. 26).

However, digital nomadism also has various disadvantages. For example, digital nomads who travel to different countries to both work and explore cultures often have to deal with visa requirements involving bureaucratic procedures. While some countries offer special visas specifically for digital nomads, others operate with quite complex regulations. It is therefore crucial for those who adopt this lifestyle to be flexible and creative in coping with these challenges and in taking advantage of opportunities.

Compared to regular employees, some challenges faced by those adopting these work models include lower wages, lack of steady income due to project-based work, costs of technological equipment, and difficulty maintaining a work-life balance. Digital nomads, who have the freedom to decide in which city, in which job, and for how long they want to work, may also choose to work long hours and days to finish their tasks early in order to dedicate more time to their private lives. Due to factors such as the widespread use of new media technologies and increased mobility, digital nomads lead a lifestyle in which time and space become ambiguous and intertwined (İli & Büyükbaykal, 2023, p. 74).

The disadvantages of digital nomadism can be considered from the perspectives of both employees and employers. For employees, the primary disadvantage is the stress caused by the lack of regular income and job security. Since digital nomads are often freelancers or entrepreneurs, their income may be unpredictable. This can make fiscal planning and saving difficult. The fluctuating nature of their earnings may leave them uncertain when making important life decisions. Secondly, digital nomads typically offer their labor through digital platforms on a project basis. This often results in a lack of job security and social protection. Thirdly, there is irregular income, or fluctuations in income between projects. Another issue is the intensifying competition due to the increasing number of freelancers. Fifth, opportunities for teamwork and workplace socialization are limited. While constantly traveling, digital nomads may meet new people, they may struggle to form lasting, deep

friendships. This can lead to a sense of not belonging and eventually cause feelings of loneliness. Finally, it is possible to mention the difficulty of managing the tax and fiscal affairs of digital nomads. Digital nomads may face tax-related issues due to the intricate and case-specific nature of the tax laws in the countries they visit. From the employers' perspective, even more challenges arise. First, the quality of workers may vary. Hiring external workers to complete tasks can make it difficult to ensure desired standards. Second, digital nomads often require training and orientation after being hired, which results in additional costs for employers. Third, flexibility can weaken workplace loyalty and team spirit. It may become difficult for remote workers to integrate themselves into the company culture. Furthermore, hiring on-demand may complicate workforce planning. It is not always possible to respond quickly to fluctuations in demand. Fifth, tax obligations related to workers' employment status may become complicated. This issue is discussed in detail in the study. Lastly, if employers continuously prioritize hiring digital nomads, it may create a negative image concerning trust and job satisfaction among their in-house employees (Khang et al., 2024, p. 6; Shvetsova, 2022, p. 27). It is possible to categorize the emerging advantages and disadvantages of digital nomads from the perspectives of both employees and employers, which are summarized in Table 1.

**Table 1.** Advantages and Disadvantages of Digital Nomadism

<b>Advantages</b>	In terms of the employees	<i>Remote and flexible working hours</i>
		<i>Minimal commuting costs</i>
		<i>Freedom to travel</i>
		<i>Opportunity to experience different cultures</i>
		<i>Personalized working environment</i>
<b>Disadvantages</b>	In terms of the employees	<i>Diverse portfolio</i>
		<i>Easy work/life balance</i>
		<i>Opportunity to demand higher pay</i>
		<i>Cost effectiveness</i>
		<i>Wide employee/ talent portfolio</i>
<b>Disadvantages</b>	In terms of the employers	<i>Minimal administrative expenses (office, stationery, etc.)</i>
		<i>Complexity of bureaucratic processes</i>
		<i>Irregular income</i>
		<i>High technological costs</i>
		<i>Imbalance between work and personal life</i>
	In terms of the employees	<i>Uncertainty of time and location</i>
		<i>Lack of job security</i>
		<i>Inability to socialize in the workplace</i>
		<i>Complex tax obligations</i>
		<i>Variability in employee quality</i>
In terms of the employers	<i>Difficulty in employee training and orientation</i>	
	<i>Weak team spirit</i>	
	<i>Weak organizational commitment</i>	
	<i>Challenges in managing tax obligations</i>	

**Source:** (Created by the authors).

### **Taxation of Digital Nomads and the Issues Encountered**

The working style of digital nomads has triggered the opening of a new chapter regarding the taxation of the digital economy. This is because such a working model eliminates the requirement of physical presence, which is traditionally sought in international taxation. The revolution brought about by digital nomadism raises the need to reconsider the concept of physical presence, which is a prerequisite for determining tax residency and the taxation of employment income (Pignatari, 2023, p. 386). Tax residency, or domicile, represents an important criterion for international taxation and constitutes the place where the taxpayer's ability to pay, which can also be described as their personal circumstances, can theoretically be better observed. While residents are taxed on a universal basis (i.e., income earned both within and outside the region), non-residents are taxed only on income earned within the jurisdiction. Furthermore, it is observed that double taxation agreements apply only to residents of one or both contracting states, and that OECD Model Tax Convention has historically preferred taxation in the state of residence. At this point, it is possible for digital nomads to face certain challenges regarding taxation. When it comes to the allocation of taxation rights over employment income between the

*country of residence* (where the employee resides) and the *country of work* (where the employment is physically carried out), countries generally rely on bilateral tax treaties based on the OECD Model Tax Convention (Bozdoğanoglu, 2024, pp. 120–121).

When the existing taxation principles around the world are examined, it is seen that, with some exceptions, taxation based on the residency criterion is generally applied. According to this rule, if a person temporarily migrates to another country but conducts activities there for less than 183 days within any 12-month period, the source country (i.e., the country where the work is performed) is not entitled to tax the income. In other words, for a person to be taxed in the country they migrate to as a nomad, they must have stayed there for at least 183 days (Temür & Yıldız, 2025, p. 115). According to the tax residency rules of each country, a digital nomad may be considered a tax resident in the jurisdiction where they work. If that jurisdiction also taxes the individual on the basis of residency, it may lead to double taxation. These conflicts are typically addressed through double taxation agreements and cooperation between tax authorities. However, such preventive agreements may not always be effective (Panayi, 2025).

The most significant issue faced by digital nomads is how they will be taxed while living abroad. Indeed, while some countries are only visited for short periods, others may involve stays of more than six months. At this point, it becomes crucial to understand the basic taxation principles in the countries they travel to, as well as whether double taxation agreements or similar special treaties exist between those countries and the nomad's home country (Aydemir, 2023, p. 74). Many countries aim to attract digital nomads, believing they will have a positive impact on the economy. In this regard, various policies offering benefits to digital nomads have been implemented. The most notable of these is the *digital nomad visa*. Instead of resolving tax uncertainties through mutual agreements between competent authorities, which often bring certain disadvantages, some governments seek a solution in a special residency status developed to benefit from the gains of the digital nomad economy, including tax incentives, known as the digital nomad visa (Pignatari, 2023, p. 387).

States support individuals who continue their lives as digital nomads by offering various tax incentives and legal frameworks. All of these efforts are aimed at encouraging digital nomads to come and reside in their countries. Digital nomads often prefer to settle in Tax-heaven countries that impose low tax rates when choosing where to live. The introduction of digital nomad visas and similar incentives has led to new reforms in many countries. A tax competition has emerged among jurisdictions seeking to attract digital nomads. However, this competition has negatively affected national tax systems and has resulted in tax base erosion (Temür & Yıldız, 2025, p. 114). Moreover, the growing prevalence of the *gig economy*, a concept referring to a work model where individuals participate in production activities through short-term, flexible, and remote work arrangements without adhering to traditional working hours or being tied to a specific workplace, has disrupted the *pay-as-you-earn* system, which forms the basis of personal income taxation in many countries (Tyutyuryukov & Guseva, 2021, p. 188).

The increasing popularity of digital nomads not only leads to growing tax competition but also renders existing tax systems inadequate. The tax systems implemented by countries determine how digital nomads should pay their taxes. Across the world, there are three different approaches or tax systems regarding the taxation of digital nomads. According to this (Dürselen, 2024, p. 1):

- ✓ *Territorial Tax System*: Under this system, only income earned within the country is subject to taxation, while foreign-sourced income is exempt from tax. Countries like Hong Kong and Singapore serve as examples of the territorial tax system in terms of personal income taxation.
- ✓ *Worldwide Tax System*: In jurisdictions that apply this type of tax system, individuals are taxed on all of their income, regardless of where it is earned.
- ✓ *Citizenship-Based Tax System*: In this system, an individual is required to pay taxes based on their citizenship, regardless of their tax residency or the source of income. Currently, only two countries in the world apply this tax system: the United States of America (USA) and Eritrea, a small country in East Africa.

In countries with any of these tax systems, digital nomads have tax payment obligations both in their home country and in the host country. Generally, taxation around the world is based on tax residency. The taxation of digital nomads presents a complex issue within the international tax system. Evaluating this matter within the framework of non-discriminatory rules is critically important both to ensure tax justice and to protect the tax

bases of states. With the digitalization of tax laws, revisiting these laws and developing regulations that suit these new working models can support efforts to create a fair tax system for both individuals and countries. It is possible to list the issues arising in taxation as follows (Lipniewicz, 2024, pp. 282–283; Pignatari, 2023, p. 386):

- ✓ *Residence and Source Country Dilemma:* The fundamental principles of international taxation take into account the country where individuals reside (residence) and the country where the income is generated (source country). Since digital nomads work remotely, a gap may arise between these two principles. For example, if a person works for a company digitally while physically located in a different country, which country has the right to tax that individual?
- ✓ *Income Type Dilemma:* This concerns the classification of the activities performed by digital nomads. Digital nomads typically provide services on a project basis and receive income in return. It is crucial to determine the nature of this income—whether it should be classified as commercial income, self employment income, wages and salaries. Due to the structure of the digital nomad ecosystem, there is also uncertainty regarding the type of income earned.
- ✓ *Double Taxation Dilemma:* As an extension of the residence and source country dilemma, digital nomads may face the risk of double taxation because they reside in or work across multiple countries.
- ✓ *Tax Competition Dilemma:* Digital nomads may tend to move to countries with lower tax rates in order to minimize their tax obligations. This situation increases tax competition among countries, potentially triggering a race to the bottom.
- ✓ *Tax Equity Dilemma:* Countries may develop special tax regulations for digital nomads in order to attract them within their borders. For example, they might offer tax exemptions for a certain period or provide tax reductions under specific conditions. However, this can lead to deviations from the principle of tax equity for citizens of the country who earn the same income but pay taxes according to the standard tax rates without any exemptions.

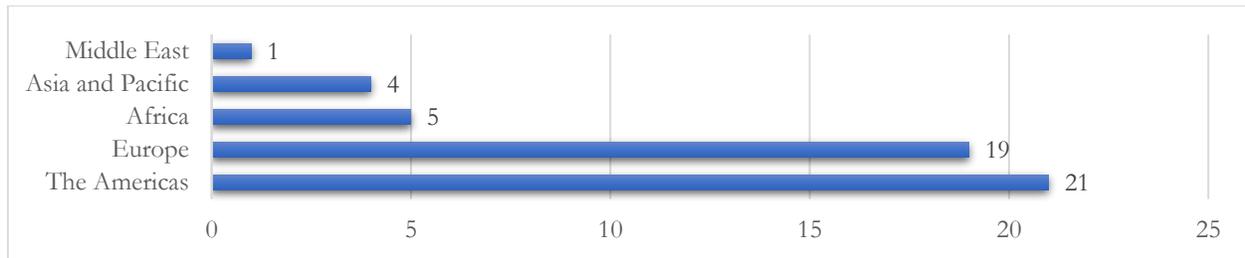
Two main legal texts play a decisive role, especially regarding double taxation: the OECD Model Tax Convention on Income and on Capital, predominantly preferred by developed countries, and the United Nations (UN) Model Double Taxation Convention, which is mainly considered by developing countries. The OECD Model adopts the residence state theory, which asserts that the taxing right belongs to the state where the individual resides or the entity's place of effective management is located. Thus, in the case of a legal entity, the right to tax lies with the country where the multinational enterprise has its legal and operational headquarters. In contrast, the UN Model adopts the source state theory, according to which the taxing right belongs to the country, mostly a developing country, where the multinational enterprise actually carries out its activities (Hacıköylü, 2017, p. 117). As a result, digital nomads who travel around the world and temporarily settle in various countries face the risk of either acquiring new tax liabilities or not being considered taxpayers anywhere. Consequently, they may not benefit from the tax advantages regularly available to resident employees (Tyutyuryukov & Guseva, 2021, p. 188). Creating a more harmonized and equitable tax framework among countries could provide more effective solutions for the taxation of digital nomads. In this context, tax policies must be continuously updated and take into account the dynamics of the digital economy.

### **Examples of Taxation of Digital Nomads Around the World**

When examining the taxation principles of digital nomads, it is generally observed that they are subject to the same procedures and principles as other foreign workers. On the other hand, some countries offer various tax advantages to attract and encourage digital nomads. The most significant advantage offered in this context is the digital nomad visa. This visa both facilitates the entry of digital nomads into the country and provides various tax benefits.

Today, the formation of digital nomad visas focuses on three main strategic policy objectives. The first objective is to promote and diversify tourism. The second is to increase the number of foreign investors and entrepreneurs in the country. The third and final objective is to attract technological talent and human capital (KC & Triandafyllidou, 2025, p. 11). At this point, a critical issue is the country's ability to attract skilled labor with technological expertise, which is part of the third objective. This is because the economic and social life of our

future is increasingly evolving toward remote work. Therefore, assuming that digital nomads and their activities will gain more value each day, countries need to offer various incentives to attract them.



**Chart 2.** Digital Nomad Visa Programmes by Region

**Source:** (UNWTO, 2023, p. 22).

Chart 2 shows the regional distribution of digital nomad visas. As of 2023, digital nomad visa programs were being implemented in 50 countries worldwide. In this context, it can be stated that digital nomad visas are offered in 21 countries in the Americas (mostly small island states), 19 countries in Europe, 5 countries in Africa, 4 countries in Asia and the Pacific, and 1 country in the Middle East, totaling 50 different countries. After examining the regional distribution of countries offering digital nomad visas, it is appropriate to assess the scope of their implementation. In this study, Estonia—the first country to introduce such a program in 2020—and other pioneering countries that have actively offered digital nomad visas in the following period were selected, and their respective visa programs are included.

In 2020, Estonia became the first country to implement a special visa specifically for digital nomads (OECD, 2022, p. 2). This visa grants digital nomads the right to temporarily reside in the country for up to 12 months. However, those who benefit from the digital nomad visa are not granted permanent residency or citizenship rights. To be eligible for the digital nomad visa, applicants must prove that they are digital nomads and that they have earned a minimum gross monthly income of €4,500 in the last six months. Individuals who obtain a digital nomad visa are required to declare their income and become taxpayers in Estonia if they stay in the country for more than 183 days within a calendar year (Brown, 2020). These individuals are subject to a flat income tax rate of 20% on the declared taxable amount (Henderson, 2025a).

The USA is another country that offers visas for digital nomads. As a result of this principle, the USA tax authority has the authority to tax all USA citizens on their worldwide income, regardless of where they live. In terms of taxation rules, digital nomads are subject to similar regulations as other USA citizens working abroad. Accordingly, a digital nomad who is a USA citizen is required to pay taxes on their income regardless of their residence. However, there are three main provisions aimed at reducing the tax burden on digital nomads in the USA: the Foreign Earned Income Exclusion, the Foreign Tax Credit, and the Foreign Housing Exclusion. Under the Foreign Earned Income Exclusion, income earned by digital nomads in a foreign country may be excluded from taxation. To qualify for this exclusion, individuals must pass one of two tests: the bona fide residence test or the physical presence test. Those who meet either test can exclude up to \$126,500 of foreign earned income for the year 2024. According to the Foreign Tax Credit, if digital nomads pay income taxes in the country where they reside, they can offset those taxes against the amount they owe to the USA. This helps to prevent double taxation. It is important to note that digital nomads may only offset the portion of foreign taxes that corresponds to the share of their foreign income within their total income for the year—not the full amount of foreign taxes paid. Lastly, under the Foreign Housing Exclusion, USA citizens living abroad may deduct a portion of their housing expenses from the taxes they owe in the USA. This amount cannot exceed 16% of the Foreign Earned Income Exclusion and is capped at \$20,240 for the year 2024 (Wallace, 2025).

Another country that offers a digital nomad visa is Spain. To work as a digital nomad in Spain, an individual must first have a work relationship of at least 3 months with a company that operates remotely, and the company must have been in operation for at least one year. In addition, digital nomad applicants must have graduated from a reputable university, possess a minimum of 3 years of work experience, and have at least €25,000 in available funds. Lastly, more than 20% of the applicant’s total income must be earned from outside Spain. Applicants who meet these criteria are granted a one-year digital nomad visa, which can be extended for up to five years. The digital nomad visa also allows the holder to apply for a residence permit within one year of

entering the country. Furthermore, digital nomads can obtain permanent residency after living in Spain for five years, provided they spend at least 183 days per year in the country (Immigrant Invest, 2025a). In terms of taxation, digital nomads benefit from favorable tax treatment. They are subject to a reduced income tax rate of 24% on annual earnings up to €600,000. Income exceeding this amount is taxed at a rate of 47% (Nomads Embassy, 2025).

Croatia is another country that offers a special visa for digital nomads. To obtain a digital nomad visa in Croatia, applicants must be nationals of third countries and must not be citizens of European Union (EU) member states, Switzerland, or the European Economic Area. Additionally, as of 2025, applicants are required to have a monthly income of at least €2,506, and the equivalent annual amount (€30,072) must be available in their bank account. Those who meet the necessary conditions are granted a one-year work permit. The most attractive aspect for digital nomads is related to taxation: in Croatia, digital nomads are exempt from income tax and are not required to pay any taxes on their income (Digital Emigre, 2025).

Greece is another country that offers a digital nomad visa. Greece grants a 12-month digital nomad visa to citizens of non-EU countries, thereby providing work opportunities particularly for individuals using information and communication technologies. To obtain the visa, applicants must prove that they work for employers or clients located outside of Greece and that they earn a monthly income of at least €3,500 (Sokolov, 2025). Under this visa program, digital nomads benefit from a 50% tax reduction for a period of seven years (OECD, 2022, p. 4).

Portugal is another country that offers a visa for digital nomads. The D7 Visa Program, in particular, is designed to attract and support digital nomads and remote workers. This visa grants a temporary residence permit for up to one year, with the possibility of transitioning to permanent residency afterward. To be eligible for the digital nomad visa, applicants must not be citizens of EU member states, the European Economic Area, or Switzerland. They must prove their status as digital nomads, demonstrate that their income for the past three months was at least four times the national minimum wage (€3,040), and submit a declaration or documentation showing they have paid taxes. Individuals who obtain the Portugal digital nomad visa are not required to pay taxes on income earned from foreign sources. However, those who stay in Portugal for more than 183 days in a calendar year are considered tax residents and must declare all income earned both in and outside of Portugal. With the introduction of the Tax Incentive for Scientific Research and Innovation (IFICI) program in 2024, professors and professionals working in science and technology fields are offered a flat tax rate of 20% for 10 years. This initiative aims to promote research and innovation. As a result, digital nomads working in eligible fields will pay 20% tax on income earned in Portugal for 10 years instead of the standard 48% rate (Henderson, 2025b).

Albania is another country that offers a digital nomad visa. To obtain a digital nomad visa from Albania, applicants must prove that they are digital nomads and have sufficient income to sustain their living (with no specified minimum amount). Additionally, they must have valid health insurance covering their stay in Albania and a clean criminal record. Individuals who stay in Albania for more than six months in a calendar year are considered tax residents. However, this period is shortened if the person owns real estate in Albania. Regarding taxation, both residents and foreigners are subject to a progressive tax rate ranging from 0% to 13% (Sokolov, 2025).

Cyprus is another country that offers a digital nomad visa. Applicants seeking a digital nomad visa from Cyprus must prove that they earn a minimum monthly income of €3,500. Digital nomads who meet this requirement are granted a work permit for a period of 12 months. Staying in Cyprus for more than 183 days within a calendar year establishes tax residency. Additionally, there is another rule specific to digital nomads: if they stay in Cyprus for 60 days, they become tax residents. From this perspective, digital nomads who are tax residents in another country and do not exceed the 60-day stay in Cyprus are exempt from income tax. Considering its location in the Mediterranean and its mild climate, Cyprus can be an attractive destination for digital nomads (Digital Nomad Tax, 2024a).

Malta is another country that has a special visa program for digital nomads. The nomad residence permit in Malta is known as the digital nomad visa. This visa grants remote workers a residence permit for 12 months, which can be extended up to 4 years. To obtain a digital nomad visa in Malta, applicants must not be citizens of EU member states or the European Economic Area. Applicants are required to have a minimum monthly

income of €3,500. Regarding taxation, digital nomads are granted a special 12-month income tax exemption. After this period, a reduced flat tax rate of 10% is applied to digital nomads (Immigrant Invest, 2025b).

Another country offering a visa for digital nomads is Romania. To obtain a digital nomad visa in Romania, applicants must prove their work activity in the digital nomad field, earn an income at least three times the average minimum wage, and provide income documentation for the three months prior to their application. Additionally, applicants must have a clean criminal record. Those who meet these requirements are granted a digital nomad visa for 12 months, which can be extended. Regarding taxation, individuals who can prove they are tax residents in another country are exempt from paying income tax in Romania (Digital Nomad Tax, 2024b).

Another country offering a special visa for digital nomads is Hungary. Under the program known as the White Card, individuals are granted the right to reside in Hungary for up to 2 years (1+1). Applicants for the digital nomad visa must prove a minimum monthly income of €3,000. This visa does not grant permanent residence or citizenship rights. Regarding taxation, digital nomads who spend less than 183 days in Hungary within a calendar year are exempt from income tax. Those who stay more than 183 days are required to pay a flat income tax rate of 15% (Immigrant Invest, 2024c).

Italy is another country offering a special visa for digital nomads. To obtain a digital nomad visa from Italy, applicants must not be EU citizens. Additionally, they must have an annual income of at least €32,400 and savings of €30,000. Digital nomads who meet these requirements are granted a residence permit for one year, which can be extended. Those who live in Italy for five years are eligible for citizenship. There are no exemptions as in other countries, and they are subject to an income tax rate ranging from 24% to 43% (Immigrant Invest, 2024c).

In recent times, as digital nomadism has become increasingly widespread, countries have developed various tools and regulations in response. Among these, the digital nomad visa stands out as the most important policy instrument. Through visa programs that include special regulations and requirements for digital nomads, countries strive to attract them. It is evident that countries often impose certain minimum income criteria at the time of application and offer tax advantages to digital nomads who meet these requirements. For digital nomads, besides a country's geographic location and natural beauty, the taxation regime also holds great significance. In this regard, the tax incentives offered by countries are highly appropriate and important.

### **Taxation of Digital Nomads in Türkiye and Recommendations Regarding Current Regulations**

In Türkiye, an important step was taken in 2024 by introducing a digital nomad visa program for digital nomads. As of May 1, 2024, applications for the digital nomad visa have begun to be accepted. The application process consists of two stages and is carried out through the joint efforts of the Ministry of Interior (Directorate General of Migration Management), the Ministry of Culture and Tourism, and the Ministry of Foreign Affairs. In the first stage, applicants are preliminarily assessed to determine whether they qualify as digital nomads. During this preliminary application, all information—including employment contracts, photographs, passports, diplomas, and documents showing monthly income—is thoroughly reviewed. Those who pass this stage are granted a *digital nomad identification certificate*. In the second stage, individuals holding the digital nomad identification certificate apply for the digital nomad visa at consulates (Digital Nomads Go Türkiye, 2020).

There are certain qualifications that individuals must have in order to obtain a digital nomad visa in Türkiye. In other words, those who wish to receive a digital nomad visa must meet specific criteria. First, there is an age limit for submitting a preliminary application for the digital nomad visa in Türkiye. Applicants must be between the ages of 21 and 55. Additionally, as of their arrival date in Türkiye, applicants must have a passport valid for at least 6 months, hold a university degree, possess a certificate proving they work as a digital nomad, provide an employment contract if they work within a company, and demonstrate a monthly income of \$3,000 or an annual income of \$36,000. These requirements having been verified, suitable candidates are granted the digital nomad visa, which is valid for 3 months. At the end of this period, if the necessary conditions are met, applicants can apply for a temporary residence permit. The duration of this temporary residence permit is 6 months. After this period, if conditions are still met, it may be extended once more for an additional 6 months. The official application website for digital nomads in Türkiye highlights some prominent locations aimed at attracting digital nomads. These destinations include Istanbul, Dalaman, Izmir, Marmaris, Bodrum, Antalya, and Fethiye, which

are emphasized for their natural beauty (Digital Nomads Go Türkiye, 2020). This approach aims to create a positive first impression for foreigners who may not be very familiar with Türkiye.

Individuals who reside in Türkiye for more than 183 days in a calendar year are considered residents. These individuals are required to pay taxes on income earned both in Türkiye and abroad. On the other hand, those who stay in Türkiye for fewer than 183 days are not considered residents and are only liable to pay taxes on income earned within Türkiye. In this context, digital nomads are also obliged to file declarations based on their residency status (Saban, 2024, p. 187; Şenyüz et al., 2025, p. 11; Taşkan, 2025, p. 329; Tosuner et al., 2025, p. 28; Yılmaz & Batı, 2025, p. 33). Moreover, digital nomads can benefit from reduced tax rates and exemptions aimed at encouraging exports within the Turkish tax system. Digital nomads who invoice their clients outside of Türkiye for services such as software development, digital marketing and advertising, design services, data analytics, engineering, and architectural services can reduce their total tax burden by up to 80% (Ozmen, 2025).

Considering that the first implementation of the special visa program for digital nomads took place in 2020, its adoption in Türkiye as of 2024 is quite timely. Indeed, the inclusion of the visa program, first introduced four years ago into the system, is a strong indication of the importance given to this matter. On the other hand, as of today, regulations for digital nomads exist in an average of 60 countries worldwide. In this respect, Türkiye is seen as one of the leading countries in implementing regulations concerning digital nomads. However, when comparing the country practices mentioned earlier in this study with the implementation in Türkiye, it has been identified that there are areas in Türkiye that need improvement, and recommendations have been made accordingly:

- ✓ First of all, one of the prerequisites to qualify as a digital nomad in Türkiye is that individuals must be between the ages of 21 and 55. In contrast, this requirement is generally not applied in other countries. In this regard, the first recommendation is to remove the age limit in Türkiye and impose no age restriction at all. Indeed, even if a person has a high school diploma abroad and has developed skills especially in technology and computer-related fields, it is not possible for individuals under the age of 21 to obtain a digital nomad visa in Türkiye. However, considering that technology use is more widespread among younger generations in today's digital age, the age requirement in Türkiye is quite debatable.
- ✓ Another recommendation is to change the validity period of the visa granted to digital nomads in Türkiye. Individuals whose applications are accepted as digital nomads in Türkiye are entitled to receive a digital nomad visa for a period of 3 months. However, looking at other countries' practices, this period is mostly applied as 12 months. Assuming that digital nomads prioritize a comfortable working environment, actively use technology, and are especially young individuals, requiring them to face bureaucracy and renew their visas every 3 months may discourage them from choosing to work in Türkiye. Based on this, applying a 12-month validity period, as in other countries, should not pose a problem for either the digital nomads or the tax administration. After all, in terms of taxation, the calendar year (12 months) is taken as the basis in Türkiye.
- ✓ Another recommendation relates to the website through which visa applications are submitted. In Türkiye, digital nomad visa applications are accepted via the website <https://digitalnomads.goturkiye.com/>. While the website provides details about the digital nomad application process, the promotion of Türkiye and the number of destinations where digital nomads can work are quite insufficient. Therefore, the website should be improved by expanding the country's promotion, highlighting its natural beauties, and increasing the number of destinations available to digital nomads.
- ✓ Another recommendation related to digital nomads is the improvement of internet infrastructure. As of 2025, Türkiye ranks 58th worldwide in mobile internet speed with an average of 66.39 Mbps, and 101st in fixed internet connections with an average speed of 50.71 Mbps (WebTekno, 2025). In this regard, investments in technology, information, and internet infrastructure should be increased, and development in this area should be accelerated. After all, a good internet infrastructure and connection are the most important requirements for the working life of digital nomads.
- ✓ Another recommendation concerns the taxation of digital nomads. As digital nomadism is one of the most important fields of work today and for the future, a separate tax regulation should be established for digital nomads, as is the case in other countries. From this perspective, if a full tax exemption is assumed to conflict with the principle of fairness in taxation, reduced tax rates may be a more suitable alternative. Offering a

reduced tax rate (i.e., a 50% reduction) compared to other workers could make Türkiye a more attractive destination for digital nomads.

- ✓ Another recommendation is to introduce special regulations for digital nomads in order to promote the use of technology, information systems, and AI. In this context, a tax exemption could be granted to digital nomads operating in specific fields, provided that they take on and train a Turkish assistant or apprentice as part of an apprenticeship system. In this way, on one hand, the presence of digital nomads in the country could contribute to increasing the pool of skilled labor; on the other hand, Türkiye could become a more attractive destination for digital nomads.
- ✓ Another recommendation is to draft a law on digital nomads in the future, with input from relevant institutions and stakeholders. This would allow for a clearer definition of the framework surrounding digitalization and related forms of employment. Additionally, such a law would clarify key issues such as who qualifies as a digital nomad and the legal status of individuals within this category. Aligning this regulation with other legal instruments (laws, regulations, etc.) will also be crucial for accelerating the implementation process.
- ✓ Another recommendation is to establish co-working spaces in regions of Türkiye that are potential hubs for digital nomads. Each additional co-working space opened could not only stimulate the local economy but also provide digital nomads with a peaceful and decent environment in which to carry out their work. In this context, increasing the number of co-working spaces where digital nomads can feel happy and socially engaged could yield significant benefits, especially through local-level collaborations.

### **Conclusion**

The advancement of digitalization and computer technology has enabled all business processes to be carried out online, thereby increasing labor mobility. In this context, digital nomadism has emerged as an alternative to traditional working conditions and as a new form of employment opportunity. Digital nomads are, by nature, independent professionals who provide services without being tied to a traditional employer and earn income in return for their work.

Digital nomads are individuals who make advanced use of technological tools such as information technology, AI, and cloud computing, and who generate income from these areas. In this regard, their income needs to be taxed on one hand, while on the other hand, they should be attracted to the country through favorable tax regime policies. Striking this balance is not easy due to its inherent contradiction. In other words, while countries aim to generate tax revenue by taxing digital nomads, they also want to attract them by offering tax incentives. Ultimately, digital nomads, who represent one of the most important areas of work in the future should be encouraged to come to the country, especially through tax advantages. Although this may negatively impact tax revenues in the short term, it is clear that, in the long run, the contribution of digital nomads to digitalization and technological advancement in the country will generate greater benefits. Therefore, countries should not act based on short-term tax losses. It is important that they shape their tax regulations accordingly, as they may benefit more in the long run through technological advancements.

The taxation of digital nomads is an important issue for both countries and digital nomads themselves. As a general taxation principle, many countries consider anyone who spends six months or 183 days within their borders as a tax resident. This can lead to double taxation problems for taxpayers. To eliminate or mitigate double taxation, countries sign double taxation avoidance agreements. From the perspective of digital nomads, it is essential to carefully analyze the double taxation agreements signed between countries. Otherwise, digital nomads may face significant tax-related risks.

Countries are implementing various regulations to encourage digital nomads, a lifestyle that is becoming increasingly popular. The most significant of these regulations is the digital nomad visa. First introduced in Estonia in 2020, the digital nomad visa is now implemented in many countries, including Türkiye. Through this visa, countries aim to attract digital nomads by offering various tax advantages. Although the conditions for obtaining the visa vary from country to country, having a certain minimum income is generally a common requirement across all applications.

It has been identified that the digital nomad visa, which began to be implemented in Türkiye in 2024, has several areas for improvement, especially when compared to practices in other countries. In this context, it is believed that the current system could become more efficient and effective through recommendations such as updating the age requirement, extending the visa duration, improving the application website, enhancing internet infrastructure, offering tax reductions for digital nomads, establishing an apprenticeship system, increasing the number of co-working spaces, and introducing a dedicated digital nomad law. Revising the current digital nomad visa program in line with these suggestions could make Türkiye a more attractive destination for digital nomads. Considering that digital nomads generally have a more advanced level of knowledge and use of information technologies and AI compared to other professionals, the importance of this issue becomes even more apparent. At this point, updating the current visa program in accordance with the proposed recommendations is of great significance. Finally, it should be noted that this study is limited to an evaluation of the taxation of digital nomads, particularly from the perspective of income tax, and the recommendations are made specifically with regard to the digital nomad visa program currently implemented in Türkiye.

### **Recommendations**

Digital nomadism is a concept that has emerged especially alongside technological developments and has recently entered our lives as a new form of work. Digital nomads are professionals who stand out due to their advanced use of information technologies and AI. Therefore, digital nomads in a country play a significant role in accelerating technological advancement. On the other hand, the fact that they earn income brings the issue of taxation into focus. At this point, the incentives and facilities offered by countries to digital nomads become particularly relevant. This study discusses the concept of digital nomadism, the taxation of digital nomads, examples of international practices, and the implementation of digital nomad policies in Türkiye. In this respect, the topic has been approached from a taxation perspective, and the study has been written within this framework. Future researchers may adopt an interdisciplinary approach to the concept of digital nomadism, which would allow for a more comprehensive evaluation of the subject. Additionally, unlike this study, future researchers may examine public expenditures made by countries for digital nomads and assess their impact on national budgets. Moreover, by focusing on specific countries, researchers could identify the most preferred destinations among digital nomads and reveal the common characteristics of these locations. Finally, future researchers could develop a draft law specifically for digital nomads by building on the proposed digital nomad legislation mentioned in this study.

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We hereby declare that the study has not unethical issues and that research and publication ethics have been observed carefully.

### **Researchers' Contribution Rate**

The study was conducted and reported with equal collaboration among the researchers.

### **Ethics Committee Approval Information**

In this study, no method requiring the permission of the "Ethics Committee" was used.

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## GENİŞLETİLMİŞ ÖZET

Dijitalleşme geleneksel emeğin, yeni alanlarda yeteri kadar yetkin olmamasını, yetenek veya beceri açığını gündeme getirmiştir. Bu noktada emek sahipleri, yeni düzende var olabilmek adına, sürekli öğrenme ve kendilerini geliştirme noktasında gayret sarf etmeye başlamışlardır. Çalışanlar, dijital teknolojilerin yarattığı verimlilik nedeniyle işlerini kaybetmemek adına, hızla değişen yeni yapıya uyum sağlamaya çalışmaktadırlar. Dijital teknolojilerin bir ürünü olan dijital platformlar, çalışanların fiziken bulunma koşulunu ortadan kaldırıp, freelance çalışma ve girişimcilik fırsatlarını artırmıştır. Böylece bireyler, dijital dönüşümün yarattığı çalışma koşullarına rağbet gösterip, geleneksel iş modellerinden uzaklaşmaya başlamışlardır. Dijitalleşme; büyük veri analitiği, yapay zekâ, makine öğrenmesi ve siber güvenlik gibi yeni alanların doğmasına ve bu alanlarda yeni mesleklerin ortaya çıkmasına neden olmuştur. Özellikle bilgisayar teknolojisi ve internetin gelişmesi tüm iş ve işlemlerin online olarak yürütülmesine olanak tanyarak iş gücü hareketliliğini artırmıştır. Bu anlamda klasik çalışma koşullarına alternatif olarak yeni çalışma alanları ve istihdam olanaklarından biri olarak dijital göçebelik ortaya çıkmıştır. Dijital göçebeler, yapı itibarıyla geleneksel anlamda bir işverene bağlı olmadan hizmet sunabilen ve bunun karşılığında da bir kazanç elde eden bağımsız/uzaktan çalışabilen kişilerdir.

Dijital göçebeler; bilgi teknolojisi, yapay zekâ ve bulut bilişim gibi teknolojik araçları ileri düzeyde kullanan ve bu alanlardan gelir elde eden kişilerdir. Bu yönüyle bir taraftan elde ettikleri gelirin vergilendirilmesi diğer taraftan uygun vergi rejimi politikaları ile ülkeye kazandırılmaları gerekmektedir. İkilem oluşturması dolayısıyla bunu sağlamak kolay değildir. Diğer bir ifadeyle ülkeler bir taraftan dijital göçebelere vergilendirerek vergi geliri elde etmek isterken, diğer taraftan onlara vergisel kolaylıklar sağlayarak ülkeye çekmek istemektedir. Neticede geleceğin önemli çalışma alanlarından birisi konumunda olan dijital göçebelere özellikle vergisel avantajlar sunarak ülkeye gelmeleri için teşvik etmek gerekmektedir. Çünkü kısa vadede vergi gelirlerini olumsuz etkilese de uzun vadede ülkede dijitalleşme ve teknoloji alanına sunduğu katkı ile birlikte daha fazla kazanım sağlayacağı bir gerçektir.

Bu çalışmanın amacı dijital dünyanın yeni aktörleri olan dijital göçebelere vergilendirilmesinde karşılaşılan sorunları ortaya koymak ve ülkelerin dijital göçebelere sunduğu vergisel kolaylıkları tespit etmektir. Bu amaçla çalışmada nitel araştırma tekniklerinden doküman analizi yönteminden yararlanılarak, ilgili literatür ve ülkelerin yasal düzenlemeleri incelenmiştir. Çalışmanın odak noktası, dijital göçebelere yönelik başvuru alan en önemli politika aracı olan dijital göçebe vizesi uygulamasıdır. Buradan hareketle çeşitli ülkelerdeki ve Türkiye'deki dijital göçebe vizesi uygulamaları incelenmiştir. Çalışmanın sonucunda, Türkiye'de uygulanan dijital göçebe vizesinin geliştirilmesi gerektiği tespit edilmiş ve çeşitli öneriler sunulmuştur:

Türkiye'de dijital göçebe vize başvurusunun şartlarından bir tanesi olan 21-55 yaş sınırının güncellenmesi, ilk öneridir. Nitekim yurtdışında lise düzeyinde diplomaya sahip olmakla birlikte özellikle mesleki açıdan kendisini teknoloji ve bilgisayar alanlarında geliştirmiş ancak 21 yaşını doldurmamış kişilerin Türkiye'de dijital göçebe vize alması mümkün değildir. Ancak günümüz dijitalleşme çağında teknoloji kullanımının daha çok gençler arasında yaygın olduğu göz önüne alındığında Türkiye'deki yaş şartı oldukça düşündürücüdür. Türkiye'de dijital göçebelere verilen vizenin geçerlilik süresinin değiştirilmesi diğer bir öneridir. Türkiye'de dijital göçebe olarak başvurusu kabul edilen kişiler, 3 aylık süre için dijital göçebe vizesi almaya hak kazanmaktadırlar. Ancak diğer ülke uygulamalarına bakıldığında söz konusu süre çoğunlukla 12 ay olarak uygulanmaktadır. Dijital göçebelere rahat çalışma ortamını önceleyen, teknolojiyi aktif kullanan, özellikle genç kişiler olduğu varsayımında 3 ayda bir bu kişileri bürokrasi ile karşı karşıya bırakmak ve vizelerini yenilemelerini istemek, onları Türkiye'de çalışmayı tercih etme konusunda caydırabilecektir. Diğer bir öneri vize başvurularının alındığı web sitesinin güncellenmesine ilişkindir. İlgili sitede dijital göçebe başvurusuna ilişkin detaylar bulunmakla birlikte Türkiye'nin tanıtımı ve dijital göçebelere faaliyet gösterebilecekleri destinasyonların sayısı oldukça yetersizdir. Buradan hareketle başvurusunun alındığı web sitesinin geliştirilmesi, ülke tanıtımının daha detaylandırılması, ülkenin doğal güzelliklerinin ön plana çıkarılması ve dijital göçebelere yönelik destinasyonların sayısının artırılması gerekmektedir. Dijital göçebelere ile ilgili diğer bir öneri internet altyapısının geliştirilmesidir. Bu anlamda teknoloji, bilişim ve internet altyapısına yönelik yatırımların artırılması ve bu alanda gelişimin hızlandırılması gerekmektedir. Zira dijital göçebelere çalışma hayatı için en önemli şart iyi bir internet altyapısı ve bağlantısıdır. Diğer bir öneri ise dijital göçebelere vergilendirilmesine ilişkindir. Günümüzün ve geleceğimizin önemli çalışma alanlarından birisi konumunda olan dijital göçebelere yönelik, diğer ülkelerde olduğu gibi ayrı bir vergisel düzenleme yapılması gerekmektedir. Bu açıdan dijital göçebelere yönelik vergi muafiyetinin vergilemede adalet

ile ters düşeceği varsayımında, indirimli vergi oranlarının belirlenmesi tercih edilebilir. Diğer çalışanlardan farklı olarak vergi oranlarında (%50) indirim yapılması dijital göçebeler için Türkiye'yi daha cazip bir yer haline getirebilecektir. Diğer bir öneri teknoloji, bilişim ve yapay zekâ kullanımını artırmak için dijital göçebelere yönelik özel düzenlemeler getirilmesine yöneliktir. Bu kapsamda bir dijital göçebeye faaliyet gösterdiği alanda, yanına Türk asistan/çırak alma ve yetiştirme koşuluyla çıraklık sistemi kurularak, vergi muafiyeti tanınabilir. Bu sayede bir taraftan ülkedeki dijital göçebeler vasıtasıyla nitelikli iş gücünde artış sağlanabilir, diğer taraftan dijital göçebeler için Türkiye'nin tercih edilebilirliği artırılabilir. İleriki süreçte ilgili kurumlar tarafından paydaş görüşleri de alınarak, dijital göçebelere ilişkin bir kanun tasarlanması diğer bir öneridir. Bu sayede dijitalleşme ve bu alana ilişkin çalışma hayatının çerçevesi daha belirgin bir şekilde tespit edilecektir. Ayrıca bu kanun ile kimlerin dijital göçebelik kapsamında yer alacağı ve kişilerin statüleri gibi hususlar netlik kazanacaktır. Söz konusu düzenleme ile diğer hukuki kaynakların (kanun, yönetmelik vb.) uyumlu hale getirilmesi sürecin ivme kazanması açısından önem arz etmektedir. Türkiye'de dijital göçebelerin cazibe merkezi olmaya aday bölgelerinde ortak çalışma alanlarının oluşturulması diğer bir öneridir. Açılacak her ilave ortak çalışma alanı, bir yandan yerel ekonomiyi canlandırırken, diğer yandan dijital göçebelerin huzurlu ve nezih bir ortamda faaliyetlerini icra etmelerini mümkün kılacaktır.

Bahsi geçen öneriler doğrultusunda Türkiye'de uygulanmakta olan dijital göçebe vizesinin revize edilmesi, dijital göçebeler için tercih edilebilirliği artırabilecektir. Dijital göçebelere, bilişim teknolojisi ve yapay zekâ kullanımının diğer çalışanlara göre ileri düzeyde olduğu göz önüne alındığında, konunun önemi daha belirginleşmektedir. Bu noktada bahsi geçen öneriler doğrultusunda mevcut vize programının güncellenmesi büyük önem taşımaktadır.