



## Global Employer Services Individual tax

### Remote working facilitated for Belgium– Luxembourg cross-border workers

On 31 August 2021, Luxembourg’s Ministry of Finance [announced](#) (French only) that it had agreed with the Belgian Ministry of Finance to extend a tax concession for Belgium-Luxembourg cross-border workers. The “24-day rule” will be increased to 34 days as from 2022 and the higher limit is expected to remain in place for 10 years. The announcement also mentioned a possible extension of the mutual cross-border worker agreement between Belgium and Luxembourg.

Under the 24-day rule, a Belgian resident employed in Luxembourg by a Luxembourg employer may work for up to 24 days during the year outside Luxembourg, while remaining exclusively taxable in Luxembourg. Similarly, Luxembourg residents employed in Belgium by Belgian companies may exclusively pay their taxes in Belgium provided that they do not work for more than 24 days in the year outside Belgium. This allows cross-border workers in the Belgium–Luxembourg area to work from a home office without becoming taxable on the income from the employment in the country of residence. The announcement that the 24-day period is to be extended to 34 days as from 2022 for 10 years illustrates that both countries recognise the new reality of increased home-working and allows more flexibility for cross-border workers.

In addition to the changes to the 24-day rule, the Luxembourg Ministry of Finance also announced that the parties are considering a further extension to the mutual cross-border worker agreement with respect to the application of article 15 (dependent personal services) of the Belgium-Luxembourg double tax treaty during the COVID-19 pandemic. Based on the agreement, remuneration derived from “home working days” solely due to COVID-19 travel restrictions may be deemed to be taxed in the state where the cross-border worker would normally have exercised their professional duties had the travel restrictions not been in place. The agreement already has been extended on

several occasions and currently is due to expire on 30 September 2021 (please refer to our previous [alert](#) dated 21 June 2021). The announcement indicates that a further extension until 31 December 2021 has been discussed but provides no additional details.

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## Contacts

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