



Global Employer Services Reward & Mobility Alert

Last extension of tax tolerance for cross-border workers under agreement with Germany

The Belgian tax authorities confirmed on 24 March 2022 ([Dutch](#) | [French](#)) that the extension of the tax tolerance under the mutual agreement with Germany concerning cross-border workers is to be extended for a final time until 30 June 2022. No further extension is deemed necessary since most COVID-19 restrictive measures have been abolished in both states.

Belgium entered into mutual agreements with France, Germany, Luxembourg, and the Netherlands as a consequence of the COVID-19 pandemic, all of which have been extended on several occasions. The agreements broadly provide that remuneration derived from “home working days” solely due to COVID-19 travel restrictions may be tax exempt in the state of residence, provided it is effectively taxed in the state where the cross-border worker would normally have exercised their professional duties had the travel restrictions not been in place.

As stated in our previous tax alerts of [14 December 2021](#) and [22 December 2021](#), there is an implied understanding that the agreements with France, Luxembourg, and the Netherlands also have been extended for an additional three months, i.e., until 30 June 2022, as none of the agreements has been terminated by the competent authorities of one of the contracting states at least one or two weeks prior to 31 March 2022.

Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

- Frédéricq Jacquet, frjacquet@deloitte.com, + 32 2 600 65 29
- Joke De Bruycker, jdebruycker@deloitte.com, +32 2 600 69 03

For general inquiries, please contact:
bedeloittetax@deloitte.com, + 32 2 600 60 00

Be sure to visit us at our website: [Deloitte Global Employer Services](#)

Stay tuned with the latest developments:

[Tax News and Insights](#) | [Deloitte Academy](#)

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides industry leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175 plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s more than 345,000 people worldwide make an impact that matters at www.deloitte.com

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the “Deloitte Network”) is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2022 Deloitte Belgium

[Subscribe](#) | [Unsubscribe](#)