



Global Employer Services Individual tax

Tax tolerance for cross-border workers under agreements with Germany and the Netherlands further extended

Belgium has extended its mutual cross-border worker agreement with the Netherlands ([Dutch](#) | [French](#)), and Germany ([Dutch](#) | [French](#)) until 31 March 2021. For previous coverage, see our [tax alert of 22 September 2021](#).

There is an implied understanding that the mutual agreement with the Netherlands will be extended for an additional three months, i.e., until 30 June 2022, provided the relevant agreement is not terminated by one of the competent authorities at least two weeks before 31 March 2022.

Based on the mutual agreements, which have been extended several times, remuneration derived from “home working days” solely due to COVID-19 travel restrictions may be tax exempt in the country 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.

Contacts

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