



## Global Employer Services Reward & Mobility Alert

### Mutual agreement with the Netherlands on the sourcing of employee income in COVID-19 times ends on 30 June

According to an announcement published in the [Dutch Staatscourant](#) on April 6, Belgium and the Netherlands agreed not to extend the mutual agreement on the tax status of cross-border workers who work from home during the COVID-19 pandemic beyond 30 June 2022. This means that as of 1 July 2022, the normal rules will apply for the sourcing of employee income, as laid down in article 15 (1) of the double tax treaty.

The agreement also clarifies that the term "measures" in section 2 of the mutual agreement, which concerns article 15(1) of the treaty, should be interpreted broadly to include employer recommendations, guidelines, and practices related to the pandemic.

For prior coverage on this topic, please consult our [tax alert of 22 December 2021](#)..

#### Contacts

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