



## Global Employer Services COVID- 19 | Individual tax

### Extended mutual agreement for cross-border workers with the Netherlands published

As mentioned in our [previous alert of June 21st](#), the Belgian Ministry of Finance confirmed that Belgium's mutual agreement with **the Netherlands** has been extended through 30 September 2021. The extended agreement has been published by the Belgian authorities ([Dutch](#) | [French](#))

Based on these mutual agreements, 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 (see [our previous alert dated 31 March 2021](#)).

#### 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:

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