



Global Employer Services COVID- 19 | Individual tax

Extended mutual cross-border worker agreements with Luxembourg and the Netherlands published

The Belgian Ministry of Finance has published the extended mutual cross-border worker agreements with Luxembourg ([Dutch](#) | [French](#)) and the Netherlands ([Dutch](#) | [French](#)). As per [our previous alert dated 10 March 2021](#), the Ministry of Finance has confirmed that these mutual agreements have been extended through 30 June 2021.

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 2 September 2020](#)).

In the meantime, the Ministry of Finance has agreed to an extension of the mutual cross-border worker agreement with Germany through 30 June 2021 and confirmed it will enter into discussions regarding the extension of a similar mutual agreement with France. The Ministry of Finance has not yet published the extended agreement with Germany.

Contacts

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