



Global Employer Services COVID- 19 | Individual tax

Mutual cross-border worker agreements with France and Germany extended to 30 June 2021

The Belgian Ministry of Finance has published extended mutual cross-border worker agreements with France ([Dutch](#) | [French](#)) and Germany ([Dutch](#) | [French](#)). Both 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 can 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 (see [our previous alert dated 2 September 2020](#)).

As per [our previous alert dated 31 March 2021](#), extended mutual agreements with Luxembourg ([Dutch](#) | [French](#)) and the Netherlands ([Dutch](#) | [French](#)) through 30 June 2021 have been published as well.

As a reminder, Belgian resident taxpayers aiming to rely on the tolerance provided for in these mutual agreements must obtain an employer’s certificate confirming the number of days (tele)worked from home due to COVID-19 travel restrictions. Proof of effective taxation in the other jurisdiction(s), where duties would normally have been performed in absence of such travel restrictions, is also required.

Contacts

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