



Global Employer Services COVID- 19 | Individual tax

Mutual agreements for cross-border workers with Luxembourg and the Netherlands further extended

The Belgian Ministry of Finance confirmed on 5 March 2021 ([Dutch](#) | [French](#)) that Belgium's mutual agreements with **Luxembourg and the Netherlands** have been extended through 30 June 2021. Belgium has not yet published the text of the extended agreements.

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](#)).

The Ministry of Finance also confirmed that it will enter into discussions regarding the extension of similar mutual agreements with France and Germany. Deloitte will monitor developments and inform you as soon as any extension has been agreed.

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:

- Frédéricq Jacquet, frjacquet@deloitte.com, + 32 2 600 65 29

For general inquiries, please contact:

bedeloittetax@deloitte.com, + 32 2 600 60 00

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