



Individual tax alert Belgium

Belgian-Luxembourg cross-border workers: Vademecum published

A wealth of tax information
within your fingers' reach
Discover Deloitte's apps



Belgium app



Global tax app

The [Individual Tax Alert of 20 March 2015](#) covered the informal agreement on the application of article 15 of the Double Tax Treaty concluded between Luxembourg and Belgium which deals with employment income.

This week, the Belgian and Luxembourg tax authorities published the “Vademecum” ([Dutch](#) | [French](#)) which contains detailed explanations, especially with regard to documentary evidence.

The main points in the “Vademecum” can be summarised as follows:

- A distinction needs to be made based on the individual’s performed activity. The “Vademecum” distinguishes 3 types of activities:
 1. Individuals who have a fixed workplace where they need to be present at all times (for example: a factory worker)
 2. Individuals whose occupation requires constant travel (for example: a home nurse, truck driver)
 3. Individuals who have a fixed workplace where they do not need to be present at all times (for example: a consultant)
- For the first category, the employment contract indicating the function and the place where the function needs to be performed is sufficient proof. If the function and workplace are not included in the employment contract, an employer’s attestation containing these elements is considered as a valid alternative.
- For the second and third categories, the employment contract (or the employer’s attestation) is not sufficient; a complementary set of documentary evidence is required. Additional documents for each year will need to be kept by the employee to prove physical presence and business character in the other country. These documents can constitute, among others:
 - Payroll sheets (incl. withholding tax)
 - Tax assessment
 - Workplace check-in system
 - Transport related documents: train tickets, toll receipts, traffic fines and fuel receipts
 - Travel related documents: hotel invoices and car rental invoices
 - Signed meeting attendance lists
 - Mobile phone invoices with roaming details

The payroll sheets and the tax assessment only provide an indication and cannot be considered as conclusive.

- As an exception and in case the employee's situation has not evolved (e.g. same employer, same function, same workplace), documentary evidence gathered in a recent year can be used to prove presence in previous years.

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
- Bruno Pairon, bpairon@deloitte.com, +32 4 349 34 55
- Harry Verougstraete, hverougstraete@deloitte.com, + 32 9 393 75 07

For general inquiries, please contact:

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

Be sure to visit us at our website: <http://www.deloitte.com/be/tax>



[Deloitte Belgium](#)

Berkenlaan 8A, 8B, 8C
1831 Diegem
Belgium

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 200,000 professionals are committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

Click [here](#) to (un)subscribe or modify your subscription.

© 2015. For information, contact Deloitte Belgium.