



Individual tax alert

Belgium

Governmental joint statement on Belgium-Luxembourg cross-border workers

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Following an inter-governmental meeting held in Brussels on 5 February 2015, Belgium and Luxembourg have agreed on new measures with respect to cross-border employment situations and have issued a [joint statement](#) which includes the following points:

- **Taxation of wages:** the two States agreed on a tolerance regarding the physical presence outside the usual country of employment. As such, the exercise of activities outside the usual country of employment, for a maximum period of 25 days, will not affect its power of taxation. This tolerance will be confirmed through an amendment to the Belgian-Luxembourg Double Tax Treaty (article 15) and should apply retroactively as of 1 January 2015.
- **Tax audit on cross-border workers:** Belgian and Luxembourgian Governments will publish common rules by April 2015 in order to enhance the legal certainty in this matter.
- **Compensation to Belgian municipalities:** It has also been decided to increase the Luxembourg financial compensation to the Belgian municipalities where an important number of Belgian residents work in Luxembourg. The amount of compensation should be reviewed every three years and will be based on the actual remunerations of the cross-border workers

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