



Global Employer Services COVID- 19 | Individual tax

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

Belgium's [mutual agreements](#) with **Luxembourg** ([Dutch](#) | [French](#)), and **France** ([Dutch](#) | [French](#)) have recently been **extended until 31 March 2021**.

For the time being, the other agreements concluded with the Netherlands ([Dutch](#) | [French](#)), and Germany ([Dutch](#) | [French](#)) remain applicable until 31 December 2020. It is however likely that they will be extended as well.

Based on these mutual agreements, remuneration derived from "home working days" solely due to COVID-19 working restrictions may be deemed to be taxed in the state where the cross-border worker would have normally exercised professional duties without said working restrictions ([2 September Tax Alert](#)). Note that the agreement with France slightly differs from the others ([17 March 2020 tax alert](#)).

For more information regarding the impact of home-working in a cross-border context, you are invited to register for the webinar: “Remote working in a Belgian-French-Luxembourg context – a new reality” on Monday 14 December 2020, 11:30 AM – 12:45 PM.

Contacts

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