



Global Employer Services COVID- 19 | Individual tax

Mutual agreements for cross-border workers extended until 31 December 2020

Belgium's [mutual agreements](#) with the **Netherlands** ([Dutch](#) | [French](#)), **Luxembourg** ([Dutch](#) | [French](#)), **Germany** ([Dutch](#) | [French](#)) and **France** ([Dutch](#) | [French](#)), in place to address cross-border worker taxation during pandemic driven restrictions, have recently been **extended until 31 December 2020**.

Recall that Belgium concluded a series of mutual agreements with neighboring countries (France, Germany, Luxembourg and the Netherlands) to derogate temporarily from rules laid down in article 15 of the double taxation agreements regarding the taxation of employees.

Based on these mutual agreements, remuneration derived from "home working days" solely due to COVID-19 travel restrictions may be deemed to be sourced at the contracting state, where the cross-border worker would have normally exercised professional duties without said travel restrictions. The agreement with France however, slightly differs from the other three, as covered by the [17 March 2020 tax alert](#).

Finally, a reminder that Belgian resident taxpayers aiming to use the tolerance foreseen in these mutual agreements (neutralising possible tax complications from travel restrictions and maintaining an unchanged tax obligation in the neighbouring countries where they would normally carry out their professional duties) must obtain an employer's certificate

confirming the number of days (tele)worked from home due to COVID-19 measures. Proof of effective taxation in the other jurisdiction(s), where duties would normally have been performed in absence of such travel restriction, is also required.

More details are available in the FAQ issued by the tax authorities in June 2020, as covered by the [24 June 2020 tax alert](#).

Contacts

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