



Global Employer Services Individual tax

Tolerance during COVID-19 confinement period for cross-border workers

French-Belgium Tax treaty: French border workers can work outside Belgian border zone

On 13 March 2020, the Minister of Finance confirmed that from Saturday 14 March 2020, teleworking activities (from French domicile) are considered as a consequence of 'Force Majeure', hence not taken into account while assessing the 30 day rule ([French](#) | [Dutch](#)).

This is a welcome clarification given the severe consequences faced by French border workers and their Belgian employers after excessive activities outside the Belgian border zone (i.e. beyond 30 days / year).

For periods running before 14 March 2020 however, the consideration of "Force Majeure" requires a case by case assessment to correctly determine the number of days worked outside the Belgian border zone, for the purpose of the 30 day rule.

Luxembourg-Belgium Tax treaty: cross-border workers can work from home

On 17 March 2020, the Belgian government confirmed that, from Saturday 14 March 2020, current circumstances can also

be regarded as 'Force Majeure' for the Luxembourg-Belgium Tax treaty context. Consequently, teleworking activities (performed from Belgian domicile) are not taken into account while assessing the 24 day rule for maximum activity allowed outside Luxembourg territory, while remaining exclusively taxable in Luxembourg ([French](#) | [Dutch](#)).

Deloitte remains at the disposal of employers for further guidance in view of the tax treaty's correct application with respect to cross-border workers staying at home due to the currently exceptional circumstances.

Contacts

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