



Global Employer Services COVID- 19 | Individual tax

Mutual agreements for cross-border workers with Germany and the Netherlands extended further

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

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](#)).

As mentioned in the [11 December 2020 tax alert](#), the mutual agreements with Luxembourg and France have also been extended until 31 March 2021.

Contacts

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