



Individual tax alert Belgium

Belgian-Luxembourg cross-border workers: circular published

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Belgian tax authorities publish circular letter with regard to the 24-day tolerance period

Content of the circular letter

The Belgian tax authorities have published an explanatory circular letter ([Dutch](#) | [French](#)) which contains detailed explanations with regard to the application of the 24-day tolerance period in view of the application of article 15 in the Double Tax Treaty concluded between Luxembourg and Belgium.

Earlier Tax Alerts provide coverage in this matter:

- [Individual Tax Alert of 26 March 2015](#)
- [Individual Tax Alert of 20 March 2015](#)

The circular letter contains clarifications with respect to the following:

- How to determine the 24-day threshold
- Special cases:
 - Working from home
 - Multiple employment contract
 - Partial year activities
- Allocation of the taxable salary between Belgian and Luxembourg
- Who has the burden of proof

Use of the “Vademecum”

The circular letter mentions that the section in the “Vademecum” which contains detailed explanations with specific regard to documentary evidence can be used for all Double Tax Treaties concluded by Belgium.

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

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