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Telework of French cross-border workers: extension of tax agreement

Luxembourg has agreed to extend the tax agreement with France until 31 March 2022 [1]. The two countries have also agreed that if the agreement is not denounced by one of the competent authorities at least two weeks before 31 March 2022, it will be extended by tacit agreement until 30 June 2022.

Thus, the days of telework performed continue not to be taken into account for the calculation of the tolerance threshold for tax matters (29 days).

EXPERTISE

EMPLOYMENT & SOCIAL TAX

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