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

Luxembourg has agreed to extend the tax agreement with Belgium **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 (34 days as from 1st January 2022^[2]).

EXPERTISE

EMPLOYMENT & SOCIAL
TAX

KEY CONTACT

Christian JUNGERS Partner

Anissa BALI Partner

Lionel BONIFAZZI Partner

Celine DEFAY Partner

Philippe NEY Partner

Christophe NEY Partner

Valeria ERCOLINI Counsel

