



## Global Employer Services Reward & Mobility Alert

### Increased tolerance for cross-border workers between Belgium and Luxembourg

As mentioned in our previous [tax alert](#) of 14 December 2021, Belgium and Luxembourg have agreed to increase the 24-day tolerance provided in the Belgium-Luxembourg tax treaty **to 34 days** as from 2022.

As a result, a Belgian resident taxpayer employed in Luxembourg by a Luxembourg employer would be allowed to work for up to 34 days during the year outside Luxembourg, while remaining exclusively taxable in Luxembourg.

The [draft bill](#) ratifying the necessary avenant to the treaty has been introduced to parliament and is expected to be adopted prior to 31 December 2022, enabling the increased tolerance to apply as from **1 January 2022**.

According to the Belgian government, this enhanced tolerance would further facilitate the working life of many cross-border workers and contribute to strengthening the excellent economic and political ties between Belgium and Luxembourg. The budgetary impact for Belgium is likely to be very limited.

## Contacts

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