

## Luxembourg Tax Alert

### Belgium, France, and Germany COVID-19 cross-border personal tax measures: Further 2022 extensions confirmed

17 December 2021

#### Personal income tax

Since the beginning of the COVID-19 crisis in March 2020, many Luxembourg non-resident cross-border employees have worked from their homes in Belgium, France, or Germany.

To mitigate the risk that these employees are taxed in their home state during this exceptional situation, amicable tax agreements have been made between Luxembourg and neighboring countries. Please refer to our previous tax and social security alerts for further information.

The Luxembourg tax authorities have now confirmed the extension of these amicable tax agreements, as follows:

- **Belgium:** On 10 December 2021, the amicable tax agreement of 19 May 2020 was extended by the Luxembourg and Belgian competent authorities. The agreement now applies until 31 March 2022. In the absence of any objection from both Luxembourg and Belgium within the two weeks preceding this date, the amicable tax agreement will be automatically extended until the end of June 2022.
- **Germany:** On 7 December 2021, Luxembourg and German competent authorities have decided that the mutual agreement concluded between Germany and Luxembourg on 7 October 2020 will continue until 31 March 2022.
- **France:** On 15 December 2021, the Luxembourg and French competent authorities concluded a new amicable tax agreement. The COVID-19 measures will apply from 14 March 2020 until 31 March 2022. In the absence of any objection from both Luxembourg and France within one week preceding this date, the amicable tax agreement will be automatically extended until the end of June 2022.

As such, the above-mentioned non-resident cross-border employees working from home due to the COVID-19 crisis will continue to remain taxable in the Member State where they would have normally worked (i.e., Luxembourg).

## Social security

Subsequently, the social security measures concluded between Luxembourg and Belgium, France, and Germany, which applied until the end of December 2021, have been extended until the end of June 2022.

This is good news for Luxembourg-based employers and Luxembourg cross-border workers living in said neighboring countries.

For more information, please view:

Previous tax alert: <https://www2.deloitte.com/lu/en/pages/tax/articles/germany-france-belgium-cross-border-personal-tax-measures-during-covid-19-crisis-september-2021.html>

### Belgium

[https://gouvernement.lu/fr/actualites/toutes\\_actualites/communiques/2021/12-decembre/10-luxembourg-belgique-teletravail.html](https://gouvernement.lu/fr/actualites/toutes_actualites/communiques/2021/12-decembre/10-luxembourg-belgique-teletravail.html)

### France

[https://mfin.gouvernement.lu/fr/actualites.gouvernement%2Bfr%2Bactualites%2Btoutes\\_actualites%2Bcommuniques%2B2021%2B12-decembre%2B15-teletravail-accord-france.html](https://mfin.gouvernement.lu/fr/actualites.gouvernement%2Bfr%2Bactualites%2Btoutes_actualites%2Bcommuniques%2B2021%2B12-decembre%2B15-teletravail-accord-france.html)

<https://impotsdirects.public.lu/dam-assets/fr/legislation/legi21/2021-12-16-LGConvDI-62-du-16122021.pdf>

<https://impotsdirects.public.lu/fr/archive/newsletter/2021/nl17122021.html>

### Germany

<https://impotsdirects.public.lu/fr/archive/newsletter/2021/nl07122021.html>

<https://impotsdirects.public.lu/dam-assets/fr/legislation/legi21/Absprache-LUX-4-02122021.pdf>

### Social security

[https://mss.gouvernement.lu/fr/actualites.gouvernement%2Bfr%2Bactualites%2Btoutes\\_actualites%2Bcommuniques%2B2021%2B12-decembre%2B16-prolongation-accord-affiliation-securite-sociale.html](https://mss.gouvernement.lu/fr/actualites.gouvernement%2Bfr%2Bactualites%2Btoutes_actualites%2Bcommuniques%2B2021%2B12-decembre%2B16-prolongation-accord-affiliation-securite-sociale.html)

# Your contacts

**Marleen Vandenput**

Managing Director – Global Employer Services

Tel: +352 45145 4216

[mavandenput@deloitte.lu](mailto:mavandenput@deloitte.lu)

**Frederic Scholtus**

Director – Global Employer Services

Tel: +352 45145 3368

[fscholtus@deloitte.lu](mailto:fscholtus@deloitte.lu)

Deloitte Luxembourg  
20 Boulevard de Kockelscheuer  
L-1821 Luxembourg  
Grand Duchy of Luxembourg

Tel: +352 451 451

Fax: +352 451 452 401

[www.deloitte.lu](http://www.deloitte.lu)

Deloitte is a multidisciplinary service organisation which is subject to certain regulatory and professional restrictions on the types of services we can provide to our clients, particularly where an audit relationship exists, as independence issues and other conflicts of interest may arise. Any services we commit to deliver to you will comply fully with applicable restrictions.

Due to the constant changes and amendments to Luxembourg legislation, Deloitte cannot assume any liability for the content of this leaflet. It shall only serve as general information and shall not replace the need to consult your Deloitte advisor.

**About Deloitte Touche Tohmatsu Limited:**

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our global network of member firms and related entities in more than 150 countries and territories (collectively, the “Deloitte organization”) serves four out of five Fortune Global 500® companies. Learn how Deloitte’s approximately 345,000 people make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2021 Deloitte Tax & Consulting

Designed and produced by MarCom at Deloitte Luxembourg