

Covid-19: measures on telework for cross-border workers

Luxembourg entered into an agreement with France and Belgium, on 1 and 20 October 2022, respectively, to permanently increase to 34 the total number of days of teleworking allowed to Belgian and French cross-border workers without being subject to their resident country's income tax. Those agreements will each be part of amendments to the Luxembourg-Belgium and Luxembourg-France double tax treaties and will replace amicable agreements concluded before.

The Luxembourg-Belgium amendment will have retroactive effect from 1 January 2022 whereas the amendment to the Luxembourg-France double tax treaty will only become effective as of 1 January 2023.

Luxembourg and Germany have not yet entered into a similar agreement; the maximum number of teleworking days therefore remains at 19 days per year.

For any further information please contact us or visit our website at www.elvingerhoss.lu.

The information contained herein is not intended to be a comprehensive study or to provide legal advice and should not be treated as a substitute for specific legal advice concerning particular situations.

We undertake no responsibility to notify any change in law or practice after the date of this newsletter.