

COVID-19: Extension of relief measures for cross-border commuters to and from Belgium

Decree further extends relief measures for cross-border commuters.

In a decree dated 25 June 2020, Germany's Ministry of Finance (MOF) provided another extension of the relief measures for cross-border commuters to or from Belgium, based on a 22 June 2020 mutual agreement concluded with Belgium. The decree includes an extension of the mutual agreements with Belgium that were concluded to avoid unfavorable tax consequences for cross-border commuters that are working from home due to the coronavirus (COVID-19) and stay-at-home policies. The first mutual agreement with Belgium was concluded on 6 May 2020 and the original relief measures would have expired on 31 May 2020, and the second mutual agreement was concluded on 20 May 2020 to provide for an extension of the relief measures to 30 June 2020 (see [GTLN dated 14 April 2020](#) and [GTLN dated 28 May 2020](#)). The 22 June mutual agreement and 25 June decree further extend the relief measures until 31 August 2020.

For the similar agreements that Germany concluded with Luxembourg, the Netherlands, Austria, and France (mutual agreements dated 3 April 2020, 6 April 2020, 15 April, and 13 May 2020, respectively), extension agreements like the one with Belgium are not necessary, as these agreements are automatically extended each month until the end of the following month if not terminated by one of the parties with a one-week notice period. The same applies for a mutual agreement with Switzerland that was concluded for the same purposes on 11 June 2020 (see [GTLN dated 16 June 2020](#)). So far, none of these agreements has been terminated.

Diese Mandanteninformation enthält ausschließlich allgemeine Informationen, die nicht geeignet sind, den besonderen Umständen eines Einzelfalles gerecht zu werden. Sie hat nicht den Sinn, Grundlage für wirtschaftliche oder sonstige Entscheidungen jedweder Art zu sein. Sie stellt keine Beratung, Auskunft oder ein rechtsverbindliches Angebot dar und ist auch nicht geeignet, eine persönliche Beratung zu ersetzen. Sollte jemand Entscheidungen jedweder Art auf Inhalte dieser Mandanteninformation oder Teile davon stützen, handelt dieser ausschließlich auf eigenes Risiko. Deloitte GmbH übernimmt keinerlei Garantie oder Gewährleistung noch haftet sie in irgendeiner anderen Weise für den Inhalt dieser Mandanteninformation. Aus diesem Grunde empfehlen wir stets, eine persönliche Beratung einzuholen.

This client information exclusively contains general information not suitable for addressing the particular circumstances of any individual case. Its purpose is not to be used as a basis for commercial decisions or decisions of any other kind. This client information does neither constitute any advice nor any legally binding information or offer and shall not be deemed suitable for substituting personal advice under any circumstances. Should you base decisions of any kind on the contents of this client information or extracts therefrom, you act solely at your own risk. Deloitte GmbH will not assume any guarantee nor warranty and will not be liable in any other form for the content of this client information. Therefore, we always recommend to obtain personal advice.