



Overeenkomst tussen de bevoegde autoriteiten van Duitsland en Nederland met betrekking tot de laatste verlenging van de overeenkomst van 6 april 2020 over de toepassing en interpretatie van artikel 14 van het Belastingverdrag tussen Nederland en Duitsland

De Staatssecretaris van Financiën deelt het volgende mee.

De bevoegde autoriteiten van Duitsland en Nederland hebben een overeenkomst gesloten waarin is vastgelegd dat de overeenkomst van 6 april 2020 met betrekking tot de situatie van grensarbeiders in de context van de COVID-19-gezondheids crisis over de toepassing, respectievelijk interpretatie, van artikel 14 van het Belastingverdrag tussen Nederland en Duitsland tot en met 30 juni 2022 van toepassing zal blijven en per 1 juli 2022 wordt beëindigd.

*De Staatssecretaris van Financiën,
Namens deze,
De directeur Verbruiksbelastingen, Douane en Internationale Aangelegenheden*



MUTUAL AGREEMENT BETWEEN THE COMPETENT AUTHORITIES OF GERMANY AND THE NETHERLANDS

Final extension and mutual termination of the Mutual Agreement of 6 April 2020 ('the Mutual Agreement') between the Competent Authorities of Germany and the Netherlands according to the first sentence of paragraph 3 of article 25 of the Convention between the Federal Republic of Germany and the Kingdom of the Netherlands for the avoidance of double taxation signed on 12th of April 2012 as amended by protocol signed on 11th of January 2016 ('the Convention')

1. Extension

The duration of the Mutual Agreement was extended until 31 March 2022 by the agreement between the Competent Authorities of Germany and the Netherlands of 17 December 2021. In this context, the Competent Authorities of Germany and the Netherlands agree that the Mutual Agreement shall remain applicable until 30 June 2022. Considering that the measures taken in response to the COVID-19 pandemic were largely repealed in both States this will be the last extension of the Agreement.

2. Termination

Considering that the measures taken in response to the COVID-19 pandemic were largely repealed in both States, the Competent Authorities of Germany and the Netherlands have agreed that the mutual agreement will not be extended after 30 June and thus terminate the Mutual Agreement as of 1 July 2022. The application of the Mutual Agreement is thus limited to the period from 11 March 2020 to 30 June 2022.

3. Clarifications

1. Number 2 of the Mutual Agreement addresses the application of paragraph 1 of Article 14 of the Convention in respect of days spent working at home solely due to the measures taken to combat the coronavirus ('COVID-19') pandemic by the German or Dutch Government or their local subdivisions. In the light of the purpose of this agreement, it is understood that the term 'measures' must be interpreted broadly. It also covers recommendations, guidelines and practices of employers related to the COVID-19 pandemic.
2. It is understood that number 3 of the Mutual Agreement contains an interpretation of the Convention. Therefore, the validity of number 3 is not dependent on the duration of the application of the Mutual Agreement. The unilateral measure referred to in number 4 of the Mutual Agreement already expired at the end of 2021 and therefore ceased to apply as from 1 January 2022.

This Mutual Agreement will be published in the Dutch Government Gazette (in Dutch: '*Staatscourant*') and the German Federal Tax Gazette (in German: '*Bundessteuerblatt*').

Agreed by the undersigned competent authorities:

For the Competent Authority of Germany
S. Bruns

For the Competent Authority of the Netherlands
R. Janssen