



Overeenkomst tussen de bevoegde autoriteiten van Duitsland en Nederland met betrekking tot de 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 31 maart 2022 van toepassing zal blijven.

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



COMPETENT AUTHORITY AGREEMENT BETWEEN THE COMPETENT AUTHORITIES OF GERMANY AND THE NETHERLANDS

With respect to 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')

The duration of the Mutual Agreement was extended until 31 December 2021 by the agreement between the Competent Authorities of Germany and the Netherlands of 9 September 2021.

In number 2, 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. Given the current measures taken in response to the COVID-19 pandemic, and to prevent its propagation, the Competent Authorities of Germany and the Netherlands have come to the following understanding:

1. The Mutual Agreement shall remain applicable until at least 31 March 2022.
2. Given that the Mutual Agreement is an exceptional and temporary measure, the Competent Authorities of Germany and the Netherlands will evaluate the COVID-19 pandemic situation in due time and will consult each other in order to decide on the further duration of the application of the Mutual Agreement.

It is understood that number 3 of the Mutual Agreement contains a clarification of how to interpret the Convention. Furthermore, number 4 of the Mutual Agreement refers to a unilateral measure by the Netherlands. The validity of both number 3 and number 4 is not dependent on the duration of the application of the Mutual Agreement. It is noted that the Netherlands has decided that the unilateral measure referred to in number 4 of the Mutual Agreement will expire by the end of 2021 and therefore cease to apply as from 1 January 2022.

This Competent Authority 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 on 17th December 2021:

For the Competent Authority of Germany
S. Bruns
Head of Division Federal Ministry of Finance of Germany

For the Competent Authority of the Netherlands
R. Janssen
Director Consumer Tax, Customs and International Tax
Ministry of Finance of the Netherlands