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# Tax on wages from Luxembourg for time spent in Germany suspended

**The finance ministry has decreed a suspension of 2010 tax assessments on commuters to Luxembourg in respect of time spent in Germany whilst sick, on holiday or training.**

The German and Luxembourg authorities are currently discussing the taxation of cross-border commuters. Any agreement reached might apply retroactively to 2010. Accordingly, the finance ministry has issued a decree to the effect that 2010 assessments are to be suspended where the resident taxpayer's only income is from a Luxembourg employer and is attributable to time spent in Germany whilst on holiday, off sick, on company outings or attending training courses or lectures. If a German resident commuter's employment income is partially attributable to time spent in Germany for these reasons, the assessment is to be issued, but declared provisional to the relevant extent.

### **Schlagwörter**

Luxembourg, commuters, employment income