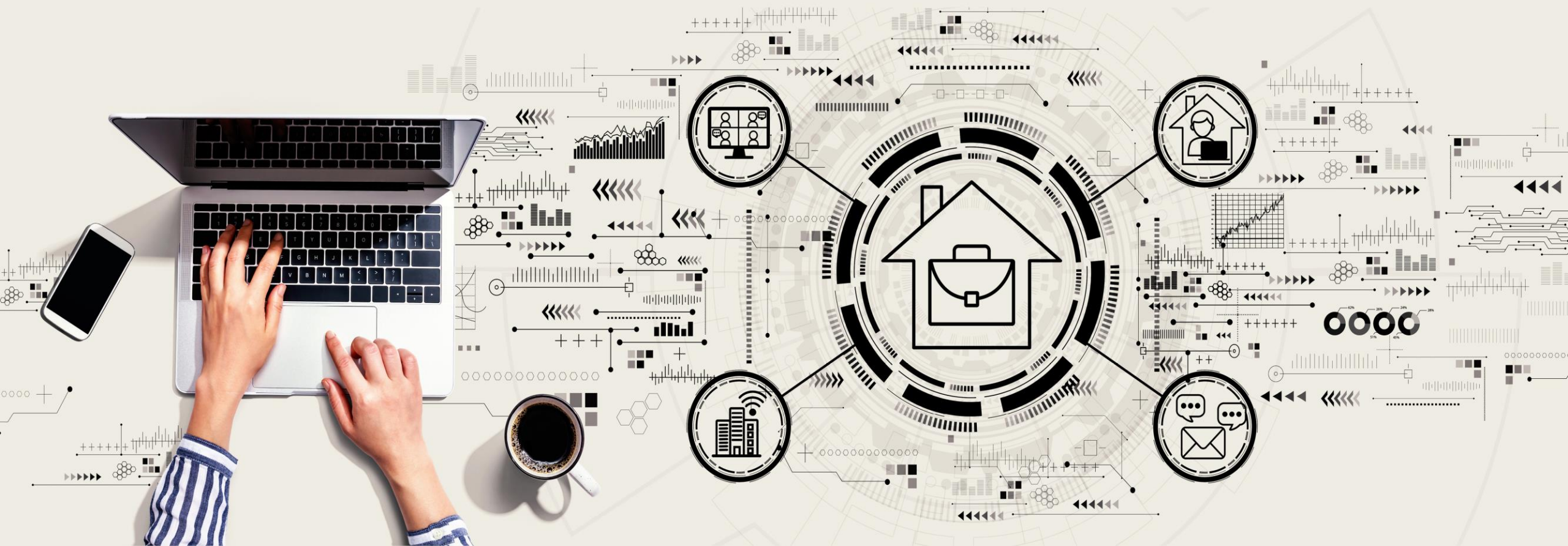




CROSS-BORDER WORKERS **COLLOQUIUM**

Moderator: Angie Clocheret





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INTRODUCTION BY MARIO RYCKAERT

DIRECTOR GENERAL OF INTERNATIONAL TAXATION
GENERAL ADMINISTRATION OF STRATEGIC EXPERTISE AND SUPPORT
FEDERAL PUBLIC SERVICE FINANCE



AGENDA

| | |
|---------------|---|
| 13:30 – 13:35 | Introduction by Mr. Mario Ryckaert – Belgian Federal Public Service Finance |
| 13:35 – 14:20 | <p>Session 1: Introductions and panel discussion on The taxation of remuneration in case of teleworking by cross-border workers (Art. 15)</p> <p>Panel members:</p> <ul style="list-style-type: none">• Mr. Yves Van Brussel – OECD• Ms. An De Reymaeker – Law Firm Vandendijk & Partners• Mr. Harald Pierard – Belgian Federal Public Service Finance |
| 14:20 – 14:35 | Q&A on panel 1 |
| 14:35 – 15:00 | <p>Session 2: Panel discussion on the evidence a cross-border worker needs to present</p> <p>Panel members:</p> <ul style="list-style-type: none">• Mr. Jos Poukens – ACV• Mr. Ronald Vaessen – Dutch Tax Authority |
| 15:00 – 15:10 | Q&A on panel 2 |
| 15:10 – 15:30 | Coffee break |
| 15:30 – 16:15 | <p>Session 3: Introductions and panel discussion on whether and in what circumstances teleworking can generate a permanent establishment (Art. 5)</p> <p>Panel members:</p> <ul style="list-style-type: none">• Mr. Nicolas Wauthoz – Belgian Federal Public Service Finance• Mr. Luc De Broe – KU Leuven, Institute for Fiscal Law• Mr. Albert Raedler – European Commission, DG TAXUD |
| 16:15 – 16:30 | Q&A on panel 3 |
| 16:30 – 16:35 | Closing |



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PRESENTATION OF THE OECD WORK BY YVES VAN BRUSSEL

ADVISOR
CENTRE FOR TAX POLICY & ADMINISTRATION
OECD



GLOBAL MOBILITY OF INDIVIDUALS

FPS Finance Belgium cross-border workers colloquium
3 June 2024



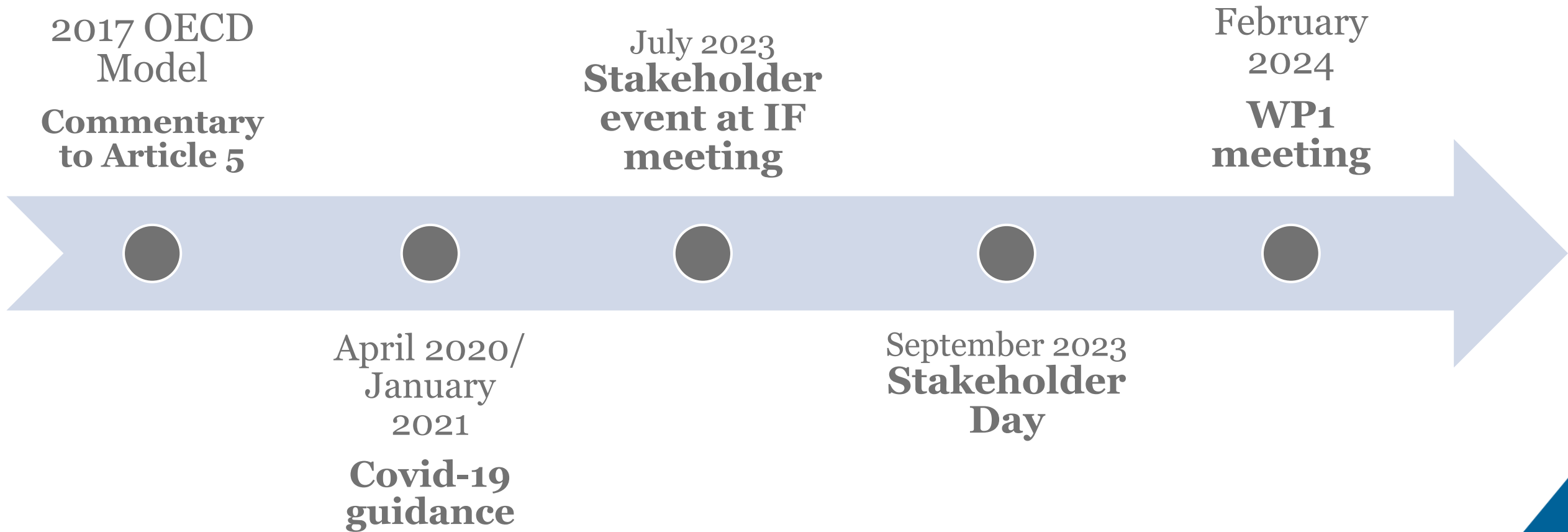
Global mobility tax issues

The physical presence of employees/individuals is a key determinant of:

- CIT nexus/taxing rights
 - PE creation
 - Company residence (place of effective management)
- CIT transfer pricing
 - Income allocation rules if key risk controlling/decision-making employees telework abroad
 - Attribution of profits to PEs if a PE is triggered
- PIT nexus/taxing rights
 - Individual tax residence, taxing rights over employment income
- SSC liability and benefit entitlement
- Tax administration
 - Availability and reporting of information



History of work at the OECD



Global mobility is a priority project in OECD's Programme of Work and Budget 23-24



Stakeholder Day – September 2023

- WP1 delegates and stakeholders
- Business and other stakeholders
 - Mobility of employees → pressing issues that need to be addressed in coordinated way
 - PE exposure through mobile working → most pressing issue
 - Need clearer guidance (home office)
 - Avoid creation of “micro-PEs” (admin burden)
 - Payroll taxes
 - Compliance burden
 - Insufficient guidance on how to account a day
- Business’ contributions have informed WP1’s scoping exercise



Working Party 1 – February 2024

- Initial scoping and prioritisation of issues
 - Consideration of description of teleworking abroad and scenarios
 - Article 4 residence
 - Article 5 PE
 - Article 15 employment income
 - Other issues



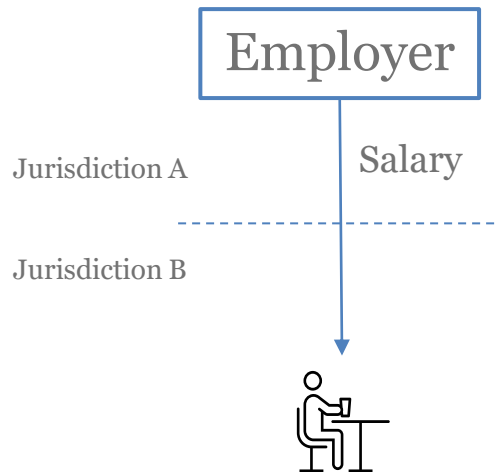
Teleworking abroad

- Current working definition of “teleworking abroad”:
 - *employee working physically from a jurisdiction, of which they may be a tax resident, using information and communication technologies to remain connected for purposes of carrying out work for a business resident in another jurisdiction*
 - Location: home or other
 - Duration: permanent or temporary
 - Intermittence: regular or occasional



Teleworking abroad scenarios

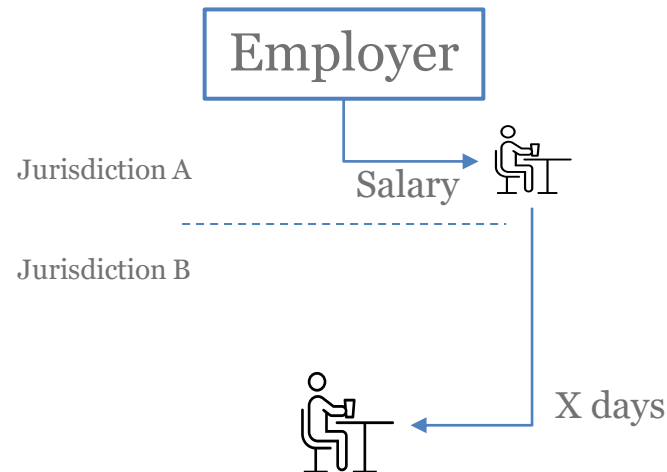
Permanent teleworking abroad



Employer is resident of Juris. A.

Employee is resident of Juris. B and teleworks abroad on a permanent basis for all of its worktime from B.

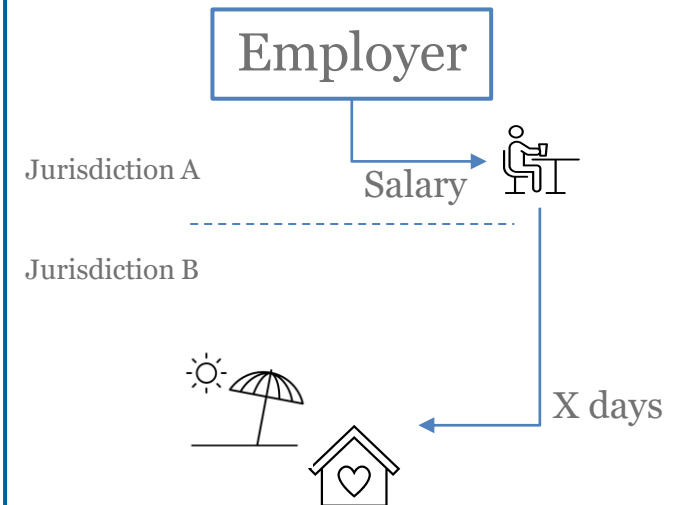
Hybrid teleworking abroad



Employer is resident of Juris. A.

Employee is resident of Juris. B and teleworks abroad on a permanent basis for part of its worktime from B (employee could qualify as a cross-border commuter or frontier worker).

Temporary teleworking abroad



Employer is resident of Juris. A.

Employee is resident of Juris. A and teleworks abroad on a temporary basis for part of its worktime from Juris B (foreign holiday or visit to relatives).



Working Party 1 - February 2024

- Conclusions of the meeting
 - Shared view on description of teleworking abroad and scenarios
 - Covid guidance had special context (does not set direction)
 - Agreement that PE is first priority
 - Agreement on scope of other issues (and some interest in Article 18: pensions and pension contributions)
- Scoping of PE issues – possible updates to Commentary
 - Home office PE “at the disposal of”
 - Application of para 4 “preparatory and auxiliary” exclusions
 - Meaning of “habitually” for DAPE
 - Potential safe harbours for temporary teleworking abroad
 - Link with attribution – avoid proliferation of low value PEs



Next steps

- Continued engagement with business
 - BIAC-others/OECD survey in June 2024
 - BIAC-others/OECD meeting in October 2024
- WP6 meeting in July 2024
- WP1 meeting in September 2024
- Possible public consultation late 2024/early 2025
- WP1 meeting in February 2025
- 2025 Update to OECD Model



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PRESENTATION OF WORK OF THE TASKFORCE BY HARALD PIERARD

ADVISOR

GENERAL ADMINISTRATION OF STRATEGIC EXPERTISE AND SUPPORT
FEDERAL PUBLIC SERVICE FINANCE



CROSS-BORDER WORKERS COLLOQUIUM

Taskforce on Cross-border Teleworking

Monday 3 June 2024



1. INTRODUCTION

- **Importance** of TW
- Creation of a **TF** (informal)
- **Program BE Presidency**: open discussions, no binding agreement
- **Participants**: 20 EU MS + 3 non-EU MS + COM + OECD
- **3 topics** covered:
 - Taxation of wages and salaries
 - Presence of a PE
 - Evidence
- **3 working documents**: no official EU documents, no common position



2. THE TAXATION OF WAGES AND SALARIES

RULE GENERALLY APPLICABLE : Art. 15 OECD-MTC

- **Operation of the rule**
- Pros & cons
 - **For the State of residence:**
 - Pro: additional tax revenue (for TW days)
 - **For the State of source:**
 - Pro: correlation between taxation and deduction (for non-TW days)
 - Con:
 - ✓ Loss of tax revenue (for TW days)
 - ✓ No correlation between taxation and deduction (for TW days)

RULE GENERALLY APPLICABLE : Art. 15 OECD-MTC

- **For both States:**
 - Con:
 - ✓ Administrative workload
 - ✓ Risk of tax disputes
- **For the employer:**
 - Con: administrative workload

RULE GENERALLY APPLICABLE : Art. 15 OECD-MTC

- **For the employee:**
 - Pro/Con: no synchronization with social security
 - Con:
 - ✓ Administrative workload
 - ✓ Risk of tax disputes
 - ✓ Risk of loss of “Schumacker” benefits

ALTERNATIVE 1: THRESHOLD RULE

- **Operation of the rule**
- Pros & cons
 - **For the State of residence:**
 - Con: loss of tax revenue
 - **For the State of source:**
 - Pro:
 - ✓ Additional tax revenue
 - ✓ Correlation between taxation and deduction

ALTERNATIVE 1: THRESHOLD RULE

- **For both States:**
 - Con:
 - ✓ Administrative workload
 - ✓ Risk of tax disputes
- **For the employer:**
 - Con: Administrative workload

ALTERNATIVE 1: THRESHOLD RULE

➤ **For the employee:**

- Pro: lower risk of loss of “Schumacker” benefits
- Pro/Con: possible synchronization with social security
- Con:
 - ✓ Administrative workload
 - ✓ Risk of tax disputes
 - ✓ Limits to TW

➤ **For all stakeholders:**

- Con: radical change if the threshold is exceeded

ALTERNATIVE 2: EXCLUSIVE TAXATION IN THE STATE OF RESIDENCE

- **Operation of the rule**
- **Pros & cons**
 - **For the State of residence:**
 - Pro: Additional tax revenue
 - **For the State of source:**
 - Con:
 - Loss of tax revenue
 - No correlation between taxation and deduction

ALTERNATIVE 2: EXCLUSIVE TAXATION IN THE STATE OF RESIDENCE

- **For both States:**
 - Pro: lower administrative workload
- **For the employer:**
 - Pro: lower administrative workload

ALTERNATIVE 2: EXCLUSIVE TAXATION IN THE STATE OF RESIDENCE

➤ For the employee:

- Pro:
 - ✓ Lower administrative workload
 - ✓ No risk of tax disputes
 - ✓ No risk of loss of tax benefits based on personal and family circumstances
 - ✓ No limits to TW
- Pro/Con: possible synchronization with social security

ALTERNATIVE 3: EXCLUSIVE TAXATION IN THE STATE OF SOURCE

- **Operation of the rule**
- Pros & cons
 - **For the State of residence:**
 - Con: loss of tax revenue
 - **For the State of source:**
 - Pro:
 - ✓ Additional tax revenue
 - ✓ Correlation between taxation and deduction

ALTERNATIVE 3: EXCLUSIVE TAXATION IN THE STATE OF SOURCE

- **For both States:**
 - Pro: lower administrative workload
- **For the employer:**
 - Pro: lower administrative workload

ALTERNATIVE 3: EXCLUSIVE TAXATION IN THE STATE OF SOURCE

➤ For the employee:

- Pro:
 - ✓ Lower administrative workload
 - ✓ No risk of tax disputes
 - ✓ No risk of loss of “Schumacker” benefits
 - ✓ No limits to TW
- Pro/Con: possible synchronization with social security

ALTERNATIVE 4: TAXATION IN THE STATE OF RESIDENCE + WITHHOLDING TAX IN THE STATE OF SOURCE

- **Operation of the rule**
- Pros & cons
 - **For the State of residence:**
 - Pro: additional tax revenue (but tax credit)
 - **For the State of source:**
 - Pro/Con: limited correlation between taxation and deduction
 - Con: loss of tax revenue (but withholding tax)

ALTERNATIVE 4: TAXATION IN THE STATE OF RESIDENCE + WITHHOLDING TAX IN THE STATE OF SOURCE

- **For both States:**
 - Pro: lower administrative workload
- **For the employer:**
 - Pro: lower administrative workload

ALTERNATIVE 4: TAXATION IN THE STATE OF RESIDENCE + WITHHOLDING TAX IN THE STATE OF SOURCE

➤ For the employee:

- Pro:
 - ✓ Lower administrative workload
 - ✓ No risk of tax disputes
 - ✓ No risk of loss of tax benefits based on personal and family circumstances
 - ✓ No limits to TW
- Pro/Con: possible synchronization with social security

FINANCIAL COMPENSATION

- **Alternative** => change in the allocation of taxing rights => budgetary implications, unbalanced
- **Data**
- **Administrative workload**

DEFINITION OF TW

- **Existing** definitions
- **Use**
- **Reference to:**
 - TW or remote work?
 - A default place of work?
 - Other criteria: only in the State of residence? not at the employer's premises? only in home office?

3. WAY FORWARD

WAY FORWARD (3 TOPICS)

- **OECD:** priority
- **TF should continue:**
 - Taxation of wages and salaries + presence of a PE
 - Regular exchanges of views / Prior or after OECD meetings
- **Working documents:**
 - Further developed
 - OECD
 - Toolboxes

Thank you



<https://belgian-presidency.consilium.europa.eu/en/programme/the-belgian-presidency-programme/>





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PANEL DISCUSSION ON THE TAXATION OF REMUNERATION IN CASE OF TELEWORKING BY CROSS-BORDER WORKERS (ART. 15)



PANEL DISCUSSION ON THE TAXATION OF REMUNERATION IN CASE OF TELEWORKING BY CROSS-BORDER WORKERS (ART. 15)

- Mr. Yves Van Brussel – OECD
- Ms. An De Reymaeker – Law Firm Vandendijk & Partners
- Mr. Harald Pierard – Belgian Federal Public Service Finance



PANEL DISCUSSION ON THE TAXATION OF REMUNERATION IN CASE OF TELEWORKING BY CROSS-BORDER WORKERS (ART. 15)

The taxation of wages and salaries relating to cross-border teleworking is clearly a 'hot topic'. How important is it in practice and will the relevance of this topic increase in the future in your opinion?



PANEL DISCUSSION ON THE TAXATION OF REMUNERATION IN CASE OF TELEWORKING BY CROSS-BORDER WORKERS (ART. 15)

A lot of reference is made to synchronization between social security and tax systems either as a "pro" or as a "con" for the employee depending on the circumstances.

How important is the synchronization between social security and the tax system in your opinion?

What are the problems in practice with the current system in place.



PANEL DISCUSSION ON THE TAXATION OF REMUNERATION IN CASE OF TELEWORKING BY CROSS-BORDER WORKERS (ART. 15)

We have seen the four possible alternatives that have been put forward by the European Commission in WPIV and also during the task force in the presentation. Which solutions or solution would you prefer?



PANEL DISCUSSION ON THE TAXATION OF REMUNERATION IN CASE OF TELEWORKING BY CROSS-BORDER WORKERS (ART. 15)

In your opinion, would it be useful to come up with a common definition of teleworking or more broadly, remote work?



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PANEL DISCUSSION ON THE TAXATION OF REMUNERATION IN CASE OF TELEWORKING BY CROSS-BORDER WORKERS (ART. 15)

How do you see the way and the work forward regarding this topic?



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SESSION 1: PANEL DISCUSSION ON THE TAXATION OF REMUNERATION IN CASE OF TELEWORKING BY CROSS-BORDER WORKERS (ART. 15) – Q&A



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SESSION 2: PANEL DISCUSSION ON THE EVIDENCE A CROSS-BORDER WORKER NEEDS TO PRESENT



SESSION 2: PANEL DISCUSSION ON THE EVIDENCE A CROSS-BORDER WORKER NEEDS TO PRESENT

- Mr. Jos Poukens – ACV
- Mr. Ronald Vaessen – Dutch Tax Authority



SESSION 2: PANEL DISCUSSION ON THE EVIDENCE A CROSS-BORDER WORKER NEEDS TO PRESENT

The issue of the burden of proof concerning cross-border teleworkers also clearly is a 'hot topic'. What are your general views upon this issue and how important is it in practice?



SESSION 2: PANEL DISCUSSION ON THE EVIDENCE A CROSS-BORDER WORKER NEEDS TO PRESENT

Which types of evidence are accepted for an employee wishing to prove his or her place of activity?



SESSION 2: PANEL DISCUSSION ON THE EVIDENCE A CROSS-BORDER WORKER NEEDS TO PRESENT

How do you see the way and the work forward regarding this topic? What could be possible solutions or helpful tools for taxpayers in general



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SESSION 2: PANEL DISCUSSION ON THE EVIDENCE A CROSS- BORDER WORKER NEEDS TO PRESENT – Q&A



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COFFEE BREAK
NEXT PANEL AT 15:30

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PRESENTATION OF WORK OF THE TASKFORCE BY NICOLAS WAUTHOZ

ADVISOR

GENERAL ADMINISTRATION OF STRATEGIC EXPERTISE AND SUPPORT
FEDERAL PUBLIC SERVICE FINANCE

Permanent establishment and teleworking



Introduction

- Teleworking may lead to the creation of a permanent establishment (PE) of the employer in the worker's home
- Despite analyzes in the OECD Commentary of the Model Tax Convention, there remains uncertainty as to the circumstances that could lead to the creation of a PE
- Belgium has taken several steps to resolve the uncertainty and provide clarifications:
 - Conclusion of an agreement between Belgium and the Netherlands on this topic
 - During the Belgian presidency of the European Union, Belgium has led a Task Force regarding cross-border workers and teleworking, one of the main topics being the creation of PE in such situations

Material permanent establishment : general information

- Art. 5 § 1 OECD Model Tax Convention : « the term « permanent establishment » means a fixed place of business through which the business of an enterprise is wholly or partly carried on. »
- 3 conditions :
 - The existence of a « place of business »
 - The place of business must be fixed (certain degree of permanence)
 - The carrying on of the business of the enterprise through this fixed place of business
- A home office has normally a fixed nature and is used to carry on the business of the enterprise, but it will be a « place of business » only if it is « at the disposal » of the enterprise

Material permanent establishment : « disposal » test

- A location will be a « place of business » if it is « at the disposal » of the enterprise
- To be « at the disposal » of the enterprise, the enterprise must use the location through its workers for an extended period of time
- It is a factual test depending on all facts and circumstances of the case
- To determine if a home office constitute a PE, it will be the most important and determining factor

Material permanent establishment : paragraphs 18 and 19 of the OECD Commentary

- Paragraphs 18 & 19 of the Commentary on Article 5 of the OECD Model Tax Convention examines the issue of the existence of a PE in relation to teleworking
- 2 conditions for a home office to constitute a PE :
 - The home must be used on a continuous basis
 - The employee is « required » to work at home by the enterprise (e.g. if the enterprise does not make an office available to the employee)
- This « requirement » condition only exists for teleworking situations and not other potential PE (e.g. if the enterprise uses the premises of another enterprise).

Material permanent establishment : paragraphs 18 and 19 of the OECD Commentary

- The « requirement » condition leads to more questions :
 - For employers who decide to no longer provide sufficient office space to accomodate all their workers (e.g. desk sharing), are the employees « required » to work at home ?
 - For workers who live so far from the employer's premises that they cannot use regularly the office made available to them by the employer, does it amount to a « requirement » to work from home ?
- During the Task Force discussions, there were considerable differences between the members in their approaches to this condition

Material permanent establishment : activities of a preparatory or auxiliary character

- Activities of a preparatory or auxiliary character do not constitute a permanent establishment, even when carried on through fixed places of business
- A home office which would be « at the disposal » of the enterprise will thus not constitute a PE if it is only used for such activities of a preparatory or auxiliary character
- The OECD Commentary mentions that the activities performed at a home office will « often » have a preparatory or auxiliary character, but is it still valid with the growing importance of teleworking ?

Material permanent establishment : activities of a preparatory or auxiliary character

- The OECD Commentary broadly defines the notion of activity of a preparatory or auxiliary character, but the determination of what is of preparatory or auxiliary character in relation to activities performed at a home office remains difficult in practice
- The assessment is first and foremost fact-based and has to take into account all the facts and circumstances of the case, such as the core business of the enterprise, or the role and function of the employee

Material permanent establishment : Belgian-Dutch agreement

- Signed 23.11.2023 => aims to clarify for Dutch and Belgian employers the particularly relevant éléments to determine whether employee's home working in their country of residence leads to the creation of a PE
- The agreement is based on the OECD Commentary :
 - Importance of the « disposal » test
 - Activities of a preparatory or auxiliary character do not create a PE
 - All facts and circumstances are taken into account

Material permanent establishment : Belgian-Dutch agreement

- Main features of the agreement :
 - 50 % threshold : a worker who teleworks less than 50 % of his working time does never lead to the creation of a material PE
 - 3 types of teleworking
 - Occasional teleworking (no PE creation)
 - Structural teleworking with the possibility of working on site (no PE creation)
 - Structural and compulsory teleworking : constitutes a PE (use of the home office on a continuous basis + the employee is required to work from home)

Material permanent establishment : Belgian-Dutch agreement

- The category « structural and compulsory teleworking » includes also *de facto* compulsory teleworking, such as when :
 - no workplace is made available to the employee by the enterprise
 - the worker cannot carry out his work adequately or in accordance with the employment contract if he doesn't work from home
- The agreement also gives some examples of activities which could (depending of circumstances) be considered as having an auxiliary character, such as secretarial activities, internal accounting, human resources or ICT support

« Dependent agent » permanent establishment

- Art. 5 § 5 of the Model Tax Convention : creation of a PE when a « dependent agent » :
 - Acts on behalf of an enterprise
 - Has an authority to conclude contracts in the name of the enterprise
 - Habitually exercises this authority
- For such PE, as the criteria do not require any material element, it will not be the fact that the location is at the disposal of the enterprise which will be of importance, but the contractual authority of the worker and the recurrence of this specific activity
- The term « habitually » implies a recurrence, but not as significant as the one required to the determination of a material PE

Attribution of profits to a permanent establishment located in a worker's home

- Article 7 of the OECD Model Tax Convention applies
- No special rules in article 7 regarding PE located at the worker's home
- The OECD Commentary does not state anything concerning this specific situation
- In principle, the general rules as provided by art. 7 § 2 will apply

**THANK YOU FOR YOUR
ATTENTION**



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SESSION 3: PANEL DISCUSSION ON WHETHER AND IN WHAT CIRCUMSTANCES TELEWORKING CAN GENERATE A PERMANENT ESTABLISHMENT (ART. 5)



SESSION 3: PANEL DISCUSSION ON WHETHER AND IN WHAT CIRCUMSTANCES TELEWORKING CAN GENERATE A PERMANENT ESTABLISHMENT (ART. 5)

- Mr. Nicolas Wauthoz – Belgian Federal Public Service Finance
- Mr. Luc De Broe – KU Leuven, Institute for Fiscal Law
- Mr. Albert Raedler – European Commission, DG TAXUD



SESSION 3: PANEL DISCUSSION ON WHETHER AND IN WHAT CIRCUMSTANCES TELEWORKING CAN GENERATE A PERMANENT ESTABLISHMENT (ART. 5)

What is your general point of view on the risk of creating a PE for the employer in the country where an employee is teleworking?



SESSION 3: PANEL DISCUSSION ON WHETHER AND IN WHAT CIRCUMSTANCES TELEWORKING CAN GENERATE A PERMANENT ESTABLISHMENT (ART. 5)

What is your point of view on the description in the OECD commentary of a home office being "at the disposal of" the enterprise?



SESSION 3: PANEL DISCUSSION ON WHETHER AND IN WHAT CIRCUMSTANCES TELEWORKING CAN GENERATE A PERMANENT ESTABLISHMENT (ART. 5)

How do you stand towards the “requirement” condition?



SESSION 3: PANEL DISCUSSION ON WHETHER AND IN WHAT CIRCUMSTANCES TELEWORKING CAN GENERATE A PERMANENT ESTABLISHMENT (ART. 5)

The OECD Commentary mentions that the activities performed at a home office will “often” have a preparatory or auxiliary character, but do you think this is still valid with the growing importance of teleworking?



SESSION 3: PANEL DISCUSSION ON WHETHER AND IN WHAT CIRCUMSTANCES TELEWORKING CAN GENERATE A PERMANENT ESTABLISHMENT (ART. 5)

The Belgian-Dutch agreement contains a 50 % threshold : a worker who teleworks less than 50 % of his working time never leads to the creation of a material PE.

Do you think this agreement really constitutes an example to be followed more widely?

Can you mention other existing agreements that contain equally interesting elements?



SESSION 3: PANEL DISCUSSION ON WHETHER AND IN WHAT CIRCUMSTANCES TELEWORKING CAN GENERATE A PERMANENT ESTABLISHMENT (ART. 5)

The interpretation of the rules that define the existence of a PE is blurry at best, but the noncompliance in reporting the presence of a PE can trigger penalties and disputes with respect to profit allocation to the PE for employers and even possible follow-up transfer pricing issues.

How do you stand towards these possible consequences, and can you refer to examples you have encountered in practice?

Should the issue of profit allocation to the created PE by teleworking be one of the priorities to be treated at the OECD level?



SESSION 3: PANEL DISCUSSION ON WHETHER AND IN WHAT CIRCUMSTANCES TELEWORKING CAN GENERATE A PERMANENT ESTABLISHMENT (ART. 5)

The issue of the digital nomads wasn't the subject of the TaskForce, but it could become a much more relevant issue in the future. Could you share your point of view on this issue for which our current income tax system clearly is not suitable?



SESSION 3: PANEL DISCUSSION ON WHETHER AND IN WHAT CIRCUMSTANCES TELEWORKING CAN GENERATE A PERMANENT ESTABLISHMENT (ART. 5)

In general, how do you see the way forward on this issue of home office PEs?



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SESSION 3: PANEL DISCUSSION ON WHETHER AND IN WHAT CIRCUMSTANCES TELEWORKING CAN GENERATE A PERMANENT ESTABLISHMENT (ART. 5) – Q&A



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CLOSING

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End of the event – Thank you for your attention!

