



## 34-day tax tolerance threshold for French frontier workers from 2023

Last year, on 19 October 2021, the 6th Franco-Luxembourg intergovernmental commission took place in Luxembourg, from which emerged a common will to increase the tax tolerance threshold to 34 days.

It is almost a done deal!

On 30 September, the Finance Ministers of both countries met again in Paris. The meeting concluded with a joint agreement to **increase the tax tolerance threshold from 29 to 34 days as of 1 January 2023**. The rider to the tax treaty between the two countries, recording this increase in the threshold, will be signed in the near future so that it can be applied as of next year, as announced.

This will include teleworking days but will also include days spent outside Luxembourg for whatever reason: teleworking, training, meeting with clients, etc ...

*The information published in this article is valid only on the date of publication of said article. As social legislation is frequently amended, please contact us concerning any question or intended use based on this article or a previously published article.*

*Pursuant to Article 2, §2 of the Act of 10 August 1991, as the Legal Department of SECUREX Luxembourg SA is not authorised to practice law, it shall limit its action at all times to disseminating information and documentation.*

*Such documentation and information thus provided under the legal subscription always constitute typical examples or summaries, are of indicative value, and lay no claim to being exhaustive. The addressee is solely responsible for the use and interpretation of the information or documentation referred to in this article, advice or acts he deduces as well as the results he obtains from them.*