

WRITTEN QUESTION E-3844/02
by Theodorus Bouwman (Verts/ALE)
to the Commission

Subject: Hampering of trans-frontier employment and mobility of labour by tax convention between the Netherlands and Belgium

A new double taxation convention has recently been concluded between the Netherlands and Belgium which does not make any special provision for frontier workers. The rules governing taxation of wages and salaries are more or less the same as those which determine the statutory social security system applicable (Article 13 of Regulation No 1408/71¹). However, in a number of situations, including where workers are posted for longer than 183 days and for workers in international road haulage, this is still not the case.

In concluding the new double taxation convention, have the Netherlands and Belgium violated Article 10 (former Article 5) of the EC Treaty?

Does the Commission agree that the solution opted for, which creates difficulties for EU residents who choose to work in a neighbouring country but continue to live in their own country, or vice versa, will discourage mobility of labour, the promotion of which is an important element in the Lisbon strategy?

Will the Commission publish a communication about the differences between the fiscal allocation rules – as laid down in a number of bilateral tax conventions or the OECD Model Convention – and the allocation rules laid down in Regulation No 1408/71 (restricted to wage-earners)?

¹ OJ L 149, 5.7.1971, p. 2.