

WRITTEN QUESTION E-3437/09

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to the Commission

Subject: Double imposition of municipal taxes on cross-border workers in the Netherlands and Belgium

Belgian residents who work across the border in the Netherlands pay income tax on their Dutch income in the Netherlands under the tax treaty between Belgium and the Netherlands. Part of this income tax is used to finance the Municipal Fund in the Netherlands. In Belgium, these cross-border workers pay Belgian municipal tax on their Dutch income.

Belgian residents who work across the border in Germany pay income tax on their German income in Germany under the tax treaty between Belgium and Germany. In Belgium, these cross-border workers pay Belgian municipal tax on their German income. These cross-border workers do, however, receive compensation in the form of an 8% tax reduction from the German authorities.

Residents of the Netherlands who work across the border in Belgium pay income tax on their Belgian income in Belgium under the tax treaty between Belgium and the Netherlands. However, even though these cross-border workers do not live in Belgium, they also pay a fixed percentage in Belgian municipal taxes.

1. Does the Commission consider the case of Belgian residents who work across the border in the Netherlands to be contrary to Articles 39 and 293 of the EU Treaty? Is this a case of unequal treatment between cross-border Belgian workers working in Germany and those working in the Netherlands (Article 12 of the EU Treaty)?
2. Does the Commission consider the case of Dutch workers who work across the border in Belgium and have to pay municipal tax in Belgium to be contrary to Articles 12, 39 and 293 of the EU Treaty?
3. Can the Commission report on current developments in the procedure against Belgium on this matter?