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German Tax and Legal News

COVID-19: Relief measures introduced for Switzerland cross-border commuters

Mutual agreement concluded between Germany and Switzerland.

In a mutual agreement between Germany and Switzerland dated 11 June 2020, the two countries agreed on relief measures to prevent unfavorable tax consequences for cross-border commuters to or from Switzerland that are affected by the coronavirus (COVID-19) and that may spend more days working from home than under ordinary circumstances. The mutual agreement was published by the German Ministry of Finance on 12 June 2020 and includes measures with regard to the allocation of taxing rights for employment income between the residence jurisdiction and the jurisdiction of the regular workplace (covered in articles 15 and 15a of the 1971 tax treaty between the two countries, as amended). In addition, it includes a clarification of the application of the relevant treaty provisions on short-time work allowances and compensation payments and on other support payments that are granted by the government as a result of COVID-19. The mutual agreement will be effective for payments that are made in the period between 11 March 2020 and 30 June 2020, and automatically will be extended each month until the end of the next month if not terminated by one of the parties with a one-week notice period before the beginning of the next month.

The mutual agreement with Switzerland is in line with similar agreements that were concluded by Germany with Austria, Belgium, France, Luxembourg, and the Netherlands in response to COVID-19 (see [GTLN dated 14 April 2020](#) and [GTLN dated 28 May 2020](#)).

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