

Brexit

Workforce Impact in Benelux

pwc



Transition period



Post Brexit

31 Jan 2020

1 January 2021

Immigration



LUXEMBOURG

- Free movement for UK nationals still applies
- Luxembourg residence card remains valid for the transition period. UK residents registered in Luxembourg before Brexit should automatically receive a new residence document based on the Withdrawal Agreement
- UK residents can continue to work in Luxembourg after Brexit
- Frontier workers: free movement based on valid passport or valid identity card, no visa required

BELGIUM

- Free movement for UK nationals still applies
- UK residents registered before end of transition invited by the commune to apply for new residence permits
- The beneficiaries of the withdrawal agreement will retain their rights also after the transitional period
- Frontier workers will continue to be able to work in Belgium during the transitional period and retain this right to work. Process yet to be announced!

NETHERLANDS

- Free movement for UK nationals still applies
- UK residents registered before end of transition invited to apply for residence permit
- Deadline for residence permit application: 30 June 2021
- Frontier workers: process yet to be announced to secure rights after transition period



- UK nationals treated as third country nationals
- New arrivals: work authorisation from day 1 for work activities (standard immigration process with different types of work permit)
- Residence permit required for stays exceeding 90 days in 180 days
- Visa free travel for short stays (based on UK reciprocity). Possible additional conditions might apply.

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- Standard immigration process: usually sponsorship requirement and salary thresholds

Social Security



LUXEMBOURG

- Free movement for UK nationals still applies
- Entitlement and access to Luxembourg social security benefits will continue for UK nationals

BELGIUM

- Reference rules will remain applicable, as well as provisions on aggregation of periods and export of social security benefits
- Entitlement and access to Belgian social security benefits will continue for UK nationals

NETHERLANDS

- Reference rules from EU Regulation will remain applicable, as well as provisions on aggregation of periods and export of social security benefits
- Entitlement and access to Dutch social security benefits will continue for UK nationals
- Current A1-statements will remain valid and new A1s will continue to be issued



- New social security treaty to be negotiated.
- New rules likely to be applicable from 1 January 2021

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- New rules likely to be applicable from 1 January 2021 for new situations

- New social security rules between UK and EU to be negotiated
- New rules likely to be applicable from 1 January 2021, depending on negotiations
- A1-statements with end date after 31 December 2020 may be withdrawn from 1 January 2021

Tax



LUXEMBOURG

- Bilateral double taxation treaty between Luxembourg and UK will remain applicable

BELGIUM

- Bilateral double taxation treaty between the Belgium and UK will remain applicable

NETHERLANDS

- Bilateral tax treaty between the Netherlands and UK will remain applicable
- UK nationals treated as EU nationals



- Bilateral double taxation treaty between Luxembourg and the UK will remain applicable

- Bilateral double taxation treaty between the Belgium and UK will remain applicable

- National tax regulations based on EU law will no longer apply for UK nationals and UK residents
- UK nationals treated as EU nationals

Steps to Take

Getting Insight



Trace and assess the current and future impacted employees, including local hires, expats, commuters and business travellers.

Communication



Make sure employees know what to expect and how the post-Brexit rules will affect them and their day-to-day business

Operations



Make sure all compliance actions are executed timely, correctly and completely. Expect longer lead times for existing processes due to extra immigration actions. Ensure all compliance paperwork is in order post-Brexit.

Planning & Strategy



Reconsider workforce strategy, travel policy and analyse cost-efficiency

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