31 Jan 2020

UXEMBOURG

BELGIUM

LUXEMBOURG

BELGIUM

NETHERLANDS

LUXEMBOURG

BELGIUM

1 January 2021

mmiaration

Free movement for UK nationals still applies

Transition period

- 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
- 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 transional period and retain this right to work. Process yet to be announced!
- 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



Post Brexit

- 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.
- UK nationals treated as third country nationals
- New arrivals: work authorisation from day 1 for work activities
- Residence permit required for stays exceeding 90 days in 180 days
- Visa free travel for short stays (based on UK) reciprocity)
- Standard immigration process: usually salary threshold
- UK nationals treated as third country nationals
- New arrivals: work authorisation from day 1 for work activities
- Residence permit required for stays exceeding 90 days in 180 days
- Visa free travel for short stays (based on UK) reciprocity)
- Standard immigration process: usually sponsorship requirement and salary thresholds

Social Security



- Free movement for UK nationals still applies
- Entitlement and access to Luxembourg social security benefits will continue for UK nationals
- New social security treaty to be negotiated.
- New rules likely to be applicable from 1 January 2021
- Reference rules will remain applicable, as well as provisions on aggregation of periods and export of social security benefits
- benefits will continue for UK nationals
- Entitlement and access to Belgian social security
- periods and export of social security benefits Entitlement and access to Dutch social security

benefits will continue for UK nationals

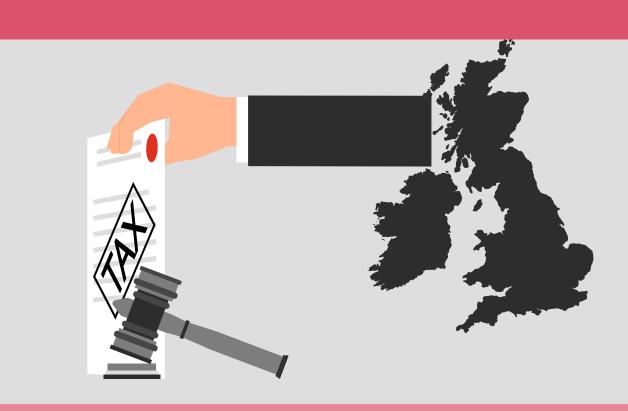
Reference rules from EU Regulation will remain

applicable, as well as provisions on aggregation of

- 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
- 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



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

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

Communication

post-Brexit rules will affect

them and their day-to-day

business

Make sure employees know what to expect and how the

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.

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Planning & **Strategy** Reconsider workforce

strategy, travel policy and analyse cost-efficiency

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