

Luxembourg

A. Progress in the implementation of the minimum standard

Luxembourg has 83 tax agreements in force, as reported in its response to the Peer Review questionnaire. 32 of those agreements, the agreements with Austria, Belgium, Canada, Cyprus*, Denmark, Finland, France, Georgia, Guernsey, Iceland, India, Ireland, the Isle of Man, Israel, Japan, Jersey, Kosovo*, Lithuania, Malta, Monaco, the Netherlands, Norway, Poland, Senegal, Serbia, Singapore, the Slovak Republic, Slovenia, Ukraine, the United Arab Emirates, the United Kingdom and Uzbekistan*, comply with the minimum standard.

Luxembourg signed the MLI in 2017 and deposited its instrument of ratification on 9 April 2019. The MLI entered into force for Luxembourg on 1 August 2019.

Luxembourg is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁸⁵

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Luxembourg.

Summary of the jurisdiction response - Luxembourg

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Andorra	No	N/A	Yes	N/A	
2	Armenia	No	N/A	Yes	N/A	
3	Austria	Yes	PPT alone	N/A	N/A	
4	Azerbaijan*	No	N/A	Yes	N/A	
5	Bahrain	No	N/A	Yes	N/A	
6	Barbados	No	N/A	Yes	N/A	
7	Belgium	Yes	PPT alone	N/A	N/A	
8	Brazil	No	N/A	Yes	N/A	
9	Brunei Darussalam	No	N/A	Yes	N/A	
10	Bulgaria	No	N/A	Yes	N/A	
11	Canada	Yes	PPT alone	N/A	N/A	
12	China (People's Republic of)	No	N/A	Yes	N/A	
13	Chinese Taipei*	No	N/A	Yes	N/A	
14	Croatia	No	N/A	Yes	N/A	
15	Cyprus*	Yes	PPT alone	N/A	N/A	

⁸⁵ For its agreements listed under the MLI, Luxembourg is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

16	Czech Republic	No	N/A	Yes	N/A
17	Denmark	Yes	PPT alone	N/A	N/A
18	Estonia	No	N/A	Yes	N/A
19	Finland	Yes	PPT alone	N/A	N/A
20	France	Yes	PPT alone	N/A	N/A
21	Georgia	Yes	PPT alone	N/A	N/A
22	Germany	No	N/A	Yes	N/A
23	Greece	No	N/A	Yes	N/A
24	Guernsey	Yes	PPT alone	N/A	N/A
25	Hong Kong (China)	No	N/A	Yes	N/A
26	Hungary	No	N/A	Yes	N/A
27	Iceland	Yes	PPT alone	N/A	N/A
28	India	Yes	PPT alone	N/A	N/A
29	Indonesia	No	N/A	Yes	N/A
30	Ireland	Yes	PPT alone	N/A	N/A
31	Isle of Man	Yes	PPT alone	N/A	N/A
32	Israel	Yes	PPT alone	N/A	N/A
33	Italy	No	N/A	Yes	N/A
34	Japan	Yes	PPT alone	N/A	N/A
35	Jersey	Yes	PPT alone	N/A	N/A
36	Kazakhstan	No	N/A	Yes	N/A
37	Korea	No	N/A	Yes	N/A
38	Kosovo*	Yes	PPT alone	N/A	N/A
39	Lao People's Democratic Republic*	No	N/A	Yes	N/A
40	Latvia	No	N/A	Yes	N/A
41	Liechtenstein	No	N/A	Yes	N/A
42	Lithuania	Yes	PPT alone	N/A	N/A
43	Malaysia	No	N/A	Yes	N/A
44	Malta	Yes	PPT alone	N/A	N/A
45	Mauritius	No	N/A	Yes	N/A
46	Mexico	No	N/A	Yes	N/A
47	Moldova*	No	N/A	Yes	N/A
48	Monaco	Yes	PPT alone	N/A	N/A
49	Morocco	No	N/A	Yes	N/A
50	Netherlands	Yes	PPT alone	N/A	N/A
51	North Macedonia	No	N/A	Yes	N/A
52	Norway	Yes	PPT alone	N/A	N/A
53	Panama	No	N/A	Yes	N/A
54	Poland	Yes	PPT alone	N/A	N/A
55	Portugal	No	N/A	Yes	N/A
56	Qatar	No	N/A	Yes	N/A
57	Romania	No	N/A	Yes	N/A
58	Russia	No	N/A	Yes	N/A
59	San Marino	No	N/A	Yes	N/A
60	Saudi Arabia	No	N/A	Yes	N/A
61	Senegal	Yes	PPT alone	N/A	N/A
62	Serbia	Yes	PPT alone	N/A	N/A
63	Seychelles	No	N/A	Yes	N/A
64	Singapore	Yes	PPT alone	N/A	N/A
65	Slovak Republic	Yes	PPT alone	N/A	N/A
66	Slovenia	Yes	PPT alone	N/A	N/A

67	South Africa	No	N/A	Yes	N/A	
68	Spain	No	N/A	Yes	N/A	
69	Sri Lanka	No	N/A	Yes	N/A	
70	Sweden	No	N/A	Yes	N/A	
71	Switzerland	No	N/A	Yes	N/A	
72	Tajikistan*	No	N/A	Yes	N/A	
73	Thailand	No	N/A	Yes	N/A	
74	Trinidad and Tobago	No	N/A	Yes	N/A	
75	Tunisia	No	N/A	Yes	N/A	
76	Turkey	No	N/A	Yes	N/A	
77	Ukraine	Yes	PPT alone	N/A	N/A	
78	United Arab Emirates	Yes	PPT alone	N/A	N/A	
79	United Kingdom	Yes	PPT alone	N/A	N/A	
80	United States	No	N/A	Yes	N/A	
81	Uruguay	No	N/A	Yes	N/A	
82	Uzbekistan*	Yes	PPT alone	N/A	N/A	
83	Viet Nam	No	N/A	Yes	N/A	



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