

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. Forty-six of those agreements comply with the minimum standard.

Luxembourg signed the MLI in 2017 and deposited its instrument of ratification on 9 April 2019, listing its non-compliant agreements. The MLI entered into force for Luxembourg on 1 August 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Luxembourg is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹¹⁴

B. Conclusion

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

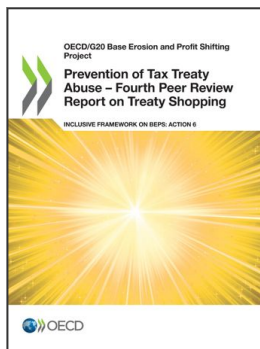
Summary of the jurisdiction response - Luxembourg

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Andorra	No	Yes MLI	PPT
2	Armenia	No	Yes MLI	PPT
3	Austria	Yes MLI		PPT
4	Azerbaijan*	No	No	PPT
5	Bahrain	No	Yes MLI	PPT
6	Barbados	No	Yes MLI	PPT
7	Belgium	Yes MLI		PPT
8	Brazil	No	No	PPT
9	Brunei Darussalam	No	No	PPT
10	Bulgaria	No	Yes MLI	PPT
11	Canada	Yes MLI		PPT
12	China (People's Republic of)	No	Yes MLI	PPT
13	Chinese Taipei*	No	No	PPT
14	Croatia	No	Yes MLI	PPT
15	Cyprus*	Yes other		PPT
16	Czech Republic	Yes MLI		PPT
17	Denmark	Yes MLI		PPT
18	Estonia	No	Yes MLI	PPT
19	Finland	Yes MLI		PPT
20	France	Yes other		PPT

¹¹⁴ 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). Luxembourg has made a reservation pursuant to Article 6(4) MLI not to apply Article 6(1) of the MLI with respect to agreements that already contain the relevant preamble language (covering one agreement). Luxembourg has also made a reservation pursuant to Article 7(15)(b) MLI not to apply Article 7(1) of the MLI with respect to agreements that already contain a PPT (covering one agreement).

21	Georgia	Yes MLI		PPT
22	Germany	No	Yes MLI	PPT
23	Greece	No	Yes MLI	PPT
24	Guernsey	Yes MLI		PPT
25	Hong Kong (China)	No	Yes MLI	PPT
26	Hungary	No	Yes MLI	PPT
27	Iceland	Yes MLI		PPT
28	India	Yes MLI		PPT
29	Indonesia	Yes MLI		PPT
30	Ireland	Yes MLI		PPT
31	Isle of Man	Yes MLI		PPT
32	Israel	Yes MLI		PPT
33	Italy	No	Yes MLI	PPT
34	Japan	Yes MLI		PPT
35	Jersey	Yes MLI		PPT
36	Kazakhstan	Yes MLI		PPT
37	Korea	Yes MLI		PPT
38	Kosovo*	Yes other		PPT
39	Lao People's Democratic Republic*	No	No	PPT
40	Latvia	Yes MLI		PPT
41	Liechtenstein	Yes MLI		PPT
42	Lithuania	Yes MLI		PPT
43	Malaysia	No	Yes MLI	PPT
44	Malta	Yes MLI		PPT
45	Mauritius	Yes MLI		PPT
46	Mexico	No	Yes MLI	PPT
47	Moldova*	No	No	PPT
48	Monaco	Yes MLI		PPT
49	Morocco	No	Yes MLI	PPT
50	Netherlands	Yes MLI		PPT
51	North Macedonia	No	Yes MLI	PPT
52	Norway	Yes MLI		PPT
53	Panama	No	Yes MLI	PPT
54	Poland	Yes MLI		PPT
55	Portugal	Yes MLI		PPT
56	Qatar	Yes MLI		PPT
57	Romania	No	Yes MLI	PPT
58	Russian Federation	Yes MLI		PPT
59	San Marino	Yes MLI		PPT
60	Saudi Arabia	Yes MLI		PPT
61	Senegal	Yes other		PPT
62	Serbia	Yes MLI		PPT
63	Seychelles	No	Yes MLI	PPT
64	Singapore	Yes MLI		PPT
65	Slovak Republic	Yes MLI		PPT
66	Slovenia	Yes MLI		PPT
67	South Africa	No	Yes MLI	PPT
68	Spain	No	Yes MLI	PPT
69	Sri Lanka	No	No	PPT
70	Sweden	No	Yes MLI	PPT
71	Switzerland	Yes MLI		PPT
72	Tajikistan*	No	No	PPT
73	Thailand	No	No	PPT

74	Trinidad and Tobago	No	No	PPT
75	Tunisia	No	Yes MLI	PPT
76	Turkey	No	Yes MLI	PPT
77	Ukraine	Yes MLI		PPT
78	United Arab Emirates	Yes MLI		PPT
79	United Kingdom	Yes MLI		PPT
80	United States	No	No	D-LOB
81	Uruguay	Yes MLI		PPT
82	Uzbekistan*	Yes other		PPT
83	Viet Nam	No	No	PPT



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