

Luxembourg

A. Progress in the implementation of the minimum standard

Luxembourg has 82 tax agreements in force, as reported in its response to the Peer Review questionnaire. Two of those agreements, the agreements with Cyprus* and Senegal, comply with the minimum standard.

Luxembourg signed the MLI in 2017 and deposited its instrument of ratification on 9 April 2019, listing 81 agreements. 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.⁹²

The agreements that will be modified by the MLI will 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	No	N/A	Yes	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	No	N/A	Yes	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	No	N/A	Yes	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	
16	Czech Republic	No	N/A	Yes	N/A	
17	Denmark	No	N/A	Yes	N/A	
18	Estonia	No	N/A	Yes	N/A	
19	Finland	No	N/A	Yes	N/A	
20	France	No	N/A	Yes	N/A	Nouvelle Convention signée le

						20/3/2018 en cours de ratification
21	Georgia	No	N/A	Yes	N/A	
22	Germany	No	N/A	Yes	N/A	
23	Greece	No	N/A	Yes	N/A	
24	Guernsey	No	N/A	Yes	N/A	
25	Hong Kong (China)	No	N/A	Yes	N/A	
26	Hungary	No	N/A	Yes	N/A	
27	Iceland	No	N/A	Yes	N/A	
28	India	No	N/A	Yes	N/A	
29	Indonesia	No	N/A	Yes	N/A	
30	Ireland	No	N/A	Yes	N/A	
31	Isle of Man	No	N/A	Yes	N/A	
32	Israel	No	N/A	Yes	N/A	
33	Italy	No	N/A	Yes	N/A	
34	Japan	No	N/A	Yes	N/A	
35	Jersey	No	N/A	Yes	N/A	
36	Kazakhstan	No	N/A	Yes	N/A	
37	Korea	No	N/A	Yes	N/A	
38	Lao People's Democratic Republic*	No	N/A	Yes	N/A	
39	Latvia	No	N/A	Yes	N/A	
40	Liechtenstein	No	N/A	Yes	N/A	
41	Lithuania	No	N/A	Yes	N/A	
42	North Macedonia	No	N/A	Yes	N/A	
43	Malaysia	No	N/A	Yes	N/A	
44	Malta	No	N/A	Yes	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	No	N/A	Yes	N/A	
49	Morocco	No	N/A	Yes	N/A	
50	Netherlands	No	N/A	Yes	N/A	
51	Norway	No	N/A	Yes	N/A	
52	Panama	No	N/A	Yes	N/A	
53	Poland	No	N/A	Yes	N/A	
54	Portugal	No	N/A	Yes	N/A	
55	Qatar	No	N/A	Yes	N/A	
56	Romania	No	N/A	Yes	N/A	
57	Russia	No	N/A	Yes	N/A	
58	San Marino	No	N/A	Yes	N/A	
59	Saudi Arabia	No	N/A	Yes	N/A	
60	Senegal	Yes	PPT alone	N/A	N/A	
61	Serbia	No	N/A	Yes	N/A	
62	Seychelles	No	N/A	Yes	N/A	
63	Singapore	No	N/A	Yes	N/A	
64	Slovak Republic	No	N/A	Yes	N/A	
65	Slovenia	No	N/A	Yes	N/A	
66	South Africa	No	N/A	Yes	N/A	
67	Spain	No	N/A	Yes	N/A	
68	Sri Lanka	No	N/A	Yes	N/A	
69	Sweden	No	N/A	Yes	N/A	

70	Switzerland	No	N/A	Yes	N/A	
71	Tajikistan*	No	N/A	Yes	N/A	
72	Thailand	No	N/A	Yes	N/A	
73	Trinidad and Tobago	No	N/A	Yes	N/A	
74	Tunisia	No	N/A	Yes	N/A	
75	Turkey	No	N/A	Yes	N/A	
76	Ukraine	No	N/A	Yes	N/A	
77	United Arab Emirates	No	N/A	Yes	N/A	
78	United Kingdom	No	N/A	Yes	N/A	
79	United States	No	N/A	Yes	N/A	
80	Uruguay	No	N/A	Yes	N/A	
81	Uzbekistan*	No	N/A	Yes	N/A	
82	Viet Nam	No	N/A	Yes	N/A	



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