Luxembourg

A. Progress in the implementation of the minimum standard

Luxembourg has 84 tax agreements in force as reported in its response to the Peer Review questionnaire. Fifty-four 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.[100]

B. Conclusion

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

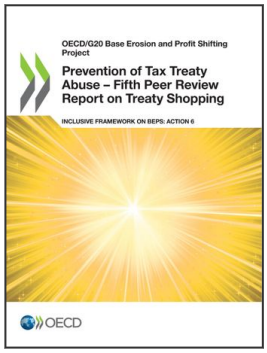
Summary of the jurisdiction response - Luxembourg

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

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

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



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