

Luxembourg and France: Entry into force of new double tax treaty

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The law approving the new double tax treaty and its additional protocol (“**New DTT**”) signed on 20 March 2018 by the governments of Luxembourg and France, was adopted by the Luxembourg Parliament on 2 July 2019 and published in the Luxembourg Official Gazette on 12 July 2019.

The New DTT will enter into force once Luxembourg has notified France of the end of its ratification process (which should occur soon), as Luxembourg should already have received France’s notification.

Once in force, the provisions of the New DTT will be applicable to taxes for the tax year 2020 at the earliest.

For more information regarding the New DTT, see our Tax Treaty News dated 20 April 2018 and 12 December 2018, published on our website.

For any further information please contact us or visit our website at www.elvingerhoss.lu.

The information contained herein is not intended to be a comprehensive study or to provide legal advice and should not be treated as a substitute for specific legal advice concerning particular situations.

We undertake no responsibility to notify any change in law or practice after the date of this newsletter

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