

LUXEMBOURG DOUBLE TAX TREATIES NETWORK - UPDATED 29 SEPTEMBER 2021

Get an accurate overview of the Luxembourg Double Tax Treaties Network with this list updated in real time if any relevant changes occur.

- In force – 84 tax treaties are in force. Including article 26-5 of the OECD model : indicated with *.

- Pending – 18 tax treaties and 3 protocols are pending - indicated in blue.

Legend: S = Signed; N/A = Not applicable; Multilateral Convention = Multilateral Convention to implement Tax treaty related measures to prevent base erosion and profit shifting

| Country | Type | Status | Effective as of | Amended by |
|--|--|----------------------|-----------------|--|
| Albania | Treaty | S 14.01.2009 | N/A | |
| Andorra* | Treaty | S 02.06.2014 | 01.01.2017 | |
| Argentina* | Treaty | S 13.04.2019 | N/A | |
| Armenia * | Treaty | S 23.06.2009 | 01.01.2011 | |
| Austria* | Treaty | S 18.10.1962 | 01.01.1961 | Protocol of 21.05.1992 (effective 01.01.1995) Protocol of 07.07.2009 (effective 01.01.2011) Exchange of notes of 27.12.2006 (effective 01.01.2011) |
| Azerbaijan | Treaty | S 16.06.2006 | 01.01.2010 | |
| Bahrain* | Treaty | S 06.05.2009 | 01.01.2011 | |
| Barbados* | Treaty | S 01.12.2009 | 01.01.2012 | |
| Belgium* | Treaty | S 17.09.1970 | 01.01.1972 | Protocol of 11.12.2002 (effective 01.01.2005) Protocol of 16.07.2009 (effective 01.01.2014) |
| Belgium | Protocol - Taxation of cross- border workers | S 05.12.2017 | | |
| Botswana* | Treaty | S 19.09.2018 | 06.07.2021 | |
| Brazil | Treaty | S 08.11.1978 | 01.01.1981 | |
| Brunei* | Treaty | S 14.07.2015 | 01.01.2018 | |
| Bulgaria | Treaty | S 27.01.1992 | 01.01.1994 | |
| Cabo Verde | Treaty | Under negociation | | |
| Canada* | Treaty | S 10.09.1999 | 01.01.2001 | Protocol of 08.05.2012 (effective 01.01.2014) |
| Chile* | Treaty | Under negociation | N/A | |
| China (People's Republic) | Treaty | S 12.03.1994 | 01.01.1996 | |

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| Country | Type | Status | Effective as of | Amended by |
|--|------------|-------------------|-----------------|--|
| Croatia* | Treaty | S 20.06.2014 | 01.01.2017 | |
| Cyprus* | Treaty | S 08.05.2017 | 01.01.2019 | |
| Czech Republic* | Treaty | S 05.03.2013 | 01.01.2015 | Agreement of 09.11.2020 <i>(Multilateral Convention)</i> |
| Denmark* | Treaty | S 17.11.1980 | 01.01.1979 | Protocol of 04.06.2009 <i>(effective 01.01.2011)</i> Protocol of 09.07.2013 <i>(effective 01.01.2015)</i> |
| Egypt | Treaty | Under negotiation | N/A | |
| Estonia (Republic of Estonia)* | Treaty | S 07.07.2014 | 01.01.2016 | |
| Ethiopia (Federal Democratic Republic of) | Treaty | S. 29.06.2021 | | |
| Finland* | Treaty | S 01.03.1982 | 01.01.1980 | Protocol of 24.01.1990 <i>(effective 01.01.1990)</i> Protocol of 01.07.2009 <i>(effective 01.01.2011)</i> |
| France* | Treaty | S 01.04.1958 | 01.01.1957 | Protocol of 08.09.1970 <i>(effective 01.01.1971)</i> Protocol of 21.11.2007 <i>(effective 01.01.2008)</i> Protocol of 03.06.2009 <i>(effective 01.01.2010)</i> Protocol amending art. 3 relating to the taxation of capital gain on participation in “real estate-rich” companies <i>(effective 01.01.2017)</i> |
| France* | New Treaty | S 20.03.2018 | 01.01.2020 | Protocol of 10.10.2019 <i>(effective 18.02.2021)</i> |
| Georgia | Treaty | S 15.10.2007 | 01.01.2010 | |
| Germany* | New Treaty | S 23.04.2012 | 01.01.2014 | |
| Ghana | Treaty | Under negotiation | | |
| Greece | Treaty | S 22.11.1991 | 01.01.1996 | |
| Guernsey* | Treaty | S 10.05.2013 | 01.01.2015 | |
| Hong Kong* | Treaty | S 02.11.2007 | 01.01.2008 | Protocol of 11.11.2010 <i>(effective 01.01.2012)</i> |
| Hungary* | Treaty | S 10.03.2015 | 01.01.2018 | |
| Iceland* | Treaty | S 04.10.1999 | 01.01.2002 | Protocol of 28.08.2009 <i>(effective 01.01.2011)</i> |
| India* | Treaty | S 02.06.2008 | 01.01.2010 | |
| Indonesia | Treaty | S 14.01.1993 | 01.01.1995 | |
| Ireland* | Treaty | S 14.01.1972 | 01.01.1968 | Protocol of 27.05.2014 <i>(effective 01.01.2016)</i> |
| Isle of Man* | Treaty | S 08.04.2013 | 01.01.2015 | |
| Israel | Treaty | S 13.12.2004 | 01.01.2004 | |
| Italy* | Treaty | S 03.06.1981 | 01.01.1978 | Protocol of 21.06.2012 <i>(effective 01.01.2015)</i> |
| Japan* | Treaty | S 05.03.1992 | 01.01.1993 | Protocol of 25.01.2010 <i>(effective 30.12.2011)</i> |
| Jersey* | Treaty | S 17.04.2013 | 01.01.2015 | |

| Country | Type | Status | Effective as of | Amended by |
|---|----------|----------------------|-----------------|---|
| Kazakhstan* | Treaty | S 26.06.2008 | 01.01.2014 | Protocol of 03.05.2012 (Articles 5, 11 and 25 - effective 01.01.2014) Protocol of 14.10.2019 (effective 06.11.2020) |
| Kosovo* | Treaty | S 08.12.2017 | 01.01.2020 | |
| Kuwait | Treaty | S 11.12.2007 | N/A | |
| Kuwait | Protocol | S. 25.03.2021 | N/A | |
| Kyrgyzstan | Treaty | Under negotiation | N/A | |
| Lao (People's Democratic Republic of)* | Treaty | S 04.11.2012 | 01.01.2015 | |
| Latvia | Treaty | S 14.06.2004 | 01.01.2007 | |
| Lebanon | Treaty | Under negotiation | N/A | |
| Liechtenstein* | Treaty | S 26.08.2009 | 01.01.2011 | |
| Lithuania* | Treaty | S 22.11.2004 | 01.01.2007 | Protocol of 20.06.2014 (effective 01.01.2016) |
| Macedonia* | Treaty | S 15.05.2012 | 01.01.2014 | |
| Malaysia | Treaty | S 21.11.2002 | 01.01.2005 | |
| Mali | Treaty | Under negotiation | | |
| Malta* | Treaty | S 29.04.1994 | 01.01.1996 | Protocol of 30.11.2011 (effective 01.01.2014) |
| Mauritius* | Treaty | S 15.02.1995 | 01.01.1996 | Protocol of 28.01.2014 (effective 01.01.2016) |
| Mexico* | Treaty | S 07.02.2001 | 01.01.2002 | Protocol of 07.10.2009 (effective 01.01.2012) |
| Moldavia | Treaty | S 11.07.2007 | 01.01.2010 | |
| Monaco* | Treaty | S 27.07.2009 | 01.01.2011 | |
| Mongolia | Treaty | S 05.06.1998 | 01.01.2004 | |
| Morocco | Treaty | S 19.12.1980 | 01.01.1984 | |
| Netherlands* | Treaty | S 08.05.1968 | 01.01.1967 | Protocol of 16.10.1990 (effective 01.01.1993) Protocol of 29.05.2009 (effective 01.01.2011) |
| New Zealand | Treaty | Under negotiation | N/A | |
| Norway* | Treaty | S 06.05.1983 | 01.01.1986 | Protocol of 07.07.2009 (effective 01.01.2011) |
| Oman | Treaty | Under negotiation | N/A | |
| Pakistan | Treaty | Under negotiation | N/A | |
| Panama* | Treaty | S 07.10.2010 | 01.01.2012 | |
| Poland* | Treaty | S 14.06.1995 | 01.01.1997 | Protocol of 07.06.2012 (effective 01.01.2014) |
| Portugal* | Treaty | S 25.05.1999 | 01.01.2001 | Protocol of 07.09.2010 (effective 01.01.2013) |
| Qatar* | Treaty | S 03.07.2009 | 01.01.2011 | |
| Romania* | Treaty | S 14.12.1993 | 01.01.1996 | Protocol of 04.10.2011 (effective 01.01.2014) |
| Russia* | Treaty | S 28.06.1993 | 01.01.1998 | Protocol of 21.11.2011 (effective 01.01.2014) Protocol of 06.11.2020 (effective 05.03.2021) |
| Rwanda* (Republic of) | Treaty | S 29.09.2021 | N/A | |

| Country | Type | Status | Effective as of | Amended by |
|--------------------------------------|------------|----------------------|-----------------|--|
| San Marino* | Treaty | S 27.03.2006 | 01.01.2007 | Protocol of 18.09.2009 <i>(effective 01.01.2012)</i> |
| Saudi Arabia* | Treaty | S 07.05.2013 | 01.01.2015 | |
| Senegal* | Treaty | S 10.02.2016 | 01.01.2019 | |
| Serbia* | Treaty | S 15.12.2015 | 01.01.2017 | |
| Seychelles* | Treaty | S 04.06.2012 | 01.01.2014 | |
| Singapore (Republic of)* | Treaty | S 09.10.2013 | 01.01.2016 | |
| Slovakia | Treaty | S 18.03.1991 | 01.01.1993 | |
| Slovakia | New Treaty | Under negociation | | |
| Slovenia* | Treaty | S 02.04.2001 | 01.01.2003 | Protocol of 20.06.2013 <i>(effective 01.01.2015)</i> |
| South Africa | Treaty | S 23.11.1998 | 01.01.2001 | |
| South Africa | Protocol | Under negociation | | |
| South Korea* | Treaty | S 07.11.1984 | 01.01.1984 | Protocol of 29.05.2012 <i>(effective 01.01.2014)</i> |
| Spain* | Treaty | S 03.06.1986 | 01.01.1988 | Protocol of 10.11.2009 <i>(effective 01.01.2011)</i> |
| Sri Lanka* | Treaty | S 31.01.2013 | 01.01.2015 | |
| Sweden* | Treaty | S 14.10.1996 | 01.01.1999 | Protocol of 07.09.2010 <i>(effective 01.01.2010)</i> |
| Switzerland* | Treaty | S 21.01.1993 | 01.01.1994 | Protocol of 25.08.2009 <i>(effective 01.01.2011)</i> Protocol of 11.07.2012 <i>(effective 01.01.2011)</i> |
| Syria | Treaty | Under negotiation | N/A | |
| Taiwan* | Treaty | S 19.12.2011 | 01.01.2015 | |
| Tajikistan* | Treaty | S 09.06.2011 | 01.01.2014 | |
| Thailand | Treaty | S 07.05.1996 | 01.01.1999 | |
| Trinidad & Tobago | Treaty | S 07.05.2001 | 01.01.2004 | |
| Tunisia* | Treaty | S 27.03.1996 | 01.01.2000 | Protocol of 08.07.2014 <i>(effective 01.01.2017)</i> |
| Turkey* | Treaty | S 09.06.2003 | 01.01.2006 | Protocol of 30.09.2009 <i>(effective 01.01.2012)</i> |
| Ukraine* | Treaty | S 06.09.1997 | 01.01.2018 | Protocol of 30.09.2016 <i>(effective 01.01.2018)</i> |
| United Arab Emirates* | Treaty | S 20.11.2005 | 01.01.2010 | Protocol of 26.10.2014 <i>(effective 01.01.2016)</i> |
| United Kingdom* | Treaty | S 24.05.1967 | 01.01.1966 | Protocol of 24.05.1967 <i>(effective 01.01.1966)</i> Protocol of 18.07.1978 <i>(effective 06.04.1975)</i> Protocol of 28.01.1983 <i>(effective 01.01.1984)</i> Protocol of 02.07.2009 <i>(effective 01.01.2011)</i> |
| United Kingdom | New Treaty | Under negotiation | N/A | |
| United States of America* | Treaty | S 03.04.1996 | 01.01.2001 | Protocol of 20.05.2009 <i>(effective 01.01.2020)</i> |
| Uruguay* | Treaty | S 10.03.2015 | 01.01.2018 | |
| Uzbekistan* | Treaty | S 02.07.1997 | 01.01.2001 | Protocol of 18.09.2017 <i>(effective 01.01.2020)</i> |

| Country | Type | Status | Effective as of | Amended by |
|---------|--------|--------------|-----------------|------------|
| Vietnam | Treaty | S 04.03.1996 | 01.01.1996 | |