

LUXEMBOURG DOUBLE TAX TREATIES NETWORK - UPDATED 26 AUGUST 2020

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

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	N/A	
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	
Croatia*	Treaty	S 20.06.2014	01.01.2017	

WILDGEN S.A.

69, Bd de la Pétrusse | L-2320 Luxembourg
T.: (+352) 40 49 60 1 | F.: (+352) 40 44 09
E.: lawyers@wildgen.lu
www.wildgen.lu

R.C.S. Luxembourg: B212946
VAT: LU-29245905

Country	Type	Status	Effective as of	Amended by
Cyprus*	Treaty	S 08.05.2017	01.01.2019	
Czech Republic*	Treaty	S 05.03.2013	01.01.2015	
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	Under negotiation		
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 01.01.2020)</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	
Kazakhstan*	Treaty	S 26.06.2008	01.01.2014	Protocol of 03.05.2012 <i>(Articles 5, 11 and 25 - effective 01.01.2014)</i>
Kazakhstan*	Protocol	S 14.10.2019		
Kosovo*	Treaty	S 08.12.2017	01.01.2020	

Country	Type	Status	Effective as of	Amended by
Kuwait	Treaty	S 11.12.2007	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 <i>(effective 01.01.2016)</i>
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 <i>(effective 01.01.2014)</i>
Mauritius*	Treaty	S 15.02.1995	01.01.1996	Protocol of 28.01.2014 <i>(effective 01.01.2016)</i>
Mexico*	Treaty	S 07.02.2001	01.01.2002	Protocol of 07.10.2009 <i>(effective 01.01.2012)</i>
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 <i>(effective 01.01.1993)</i> Protocol of 29.05.2009 <i>(effective 01.01.2011)</i>
New Zealand	Treaty	Under negotiation	N/A	
Norway*	Treaty	S 06.05.1983	01.01.1986	Protocol of 07.07.2009 <i>(effective 01.01.2011)</i>
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 <i>(effective 01.01.2014)</i>
Portugal*	Treaty	S 25.05.1999	01.01.2001	Protocol of 07.09.2010 <i>(effective 01.01.2013)</i>
Qatar*	Treaty	S 03.07.2009	01.01.2011	
Romania*	Treaty	S 14.12.1993	01.01.1996	Protocol of 04.10.2011 <i>(effective 01.01.2014)</i>
Russia*	Treaty	S 28.06.1993	01.01.1998	Protocol of 21.11.2011 <i>(effective 01.01.2014)</i>
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 negotiation		

Country	Type	Status	Effective as of	Amended by
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 negotiation		
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>
Vietnam	Treaty	S 04.03.1996	01.01.1996	