

# LUXEMBOURG DOUBLE TAX TREATIES NETWORK - UPDATED 23 NOVEMBER 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
<b>Albania</b>	Treaty	S 14.01.2009	N/A	
<b>Andorra*</b>	Treaty	S 02.06.2014	01.01.2017	
<b>Argentina*</b>	Treaty	S 13.04.2019	N/A	
<b>Armenia *</b>	Treaty	S 23.06.2009	01.01.2011	
<b>Austria*</b>	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)
<b>Azerbaijan</b>	Treaty	S 16.06.2006	01.01.2010	
<b>Bahrain*</b>	Treaty	S 06.05.2009	01.01.2011	
<b>Barbados*</b>	Treaty	S 01.12.2009	01.01.2012	
<b>Belgium*</b>	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)
<b>Belgium</b>	Protocol - Taxation of cross- border workers	S 05.12.2017		
<b>Botswana*</b>	Treaty	S 19.09.2018	N/A	
<b>Brazil</b>	Treaty	S 08.11.1978	01.01.1981	
<b>Brunei*</b>	Treaty	S 14.07.2015	01.01.2018	
<b>Bulgaria</b>	Treaty	S 27.01.1992	01.01.1994	
<b>Cabo Verde</b>	Treaty	Under negociation		
<b>Canada*</b>	Treaty	S 10.09.1999	01.01.2001	Protocol of 08.05.2012 (effective 01.01.2014)
<b>Chile*</b>	Treaty	Under negotiation	N/A	
<b>China (People's Republic)</b>	Treaty	S 12.03.1994	01.01.1996	
<b>Croatia*</b>	Treaty	S 20.06.2014	01.01.2017	

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Country	Type	Status	Effective as of	Amended by
<b>Cyprus*</b>	Treaty	S 08.05.2017	01.01.2019	
<b>Czech Republic*</b>	Treaty	S 05.03.2013	01.01.2015	
<b>Denmark*</b>	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>
<b>Egypt</b>	Treaty	Under negotiation	N/A	
<b>Estonia (Republic of Estonia)*</b>	Treaty	S 07.07.2014	01.01.2016	
<b>Ethiopia (Federal Democratic Republic of)</b>	Treaty	Under negotiation		
<b>Finland*</b>	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>
<b>France*</b>	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>
<b>France*</b>	New Treaty	S 20.03.2018	01.01.2020	Protocol of 10.10.2019 <i>(effective 01.01.2020)</i>
<b>Georgia</b>	Treaty	S 15.10.2007	01.01.2010	
<b>Germany*</b>	New Treaty	S 23.04.2012	01.01.2014	
<b>Ghana</b>	Treaty	Under negotiation		
<b>Greece</b>	Treaty	S 22.11.1991	01.01.1996	
<b>Guernsey*</b>	Treaty	S 10.05.2013	01.01.2015	
<b>Hong Kong*</b>	Treaty	S 02.11.2007	01.01.2008	Protocol of 11.11.2010 <i>(effective 01.01.2012)</i>
<b>Hungary*</b>	Treaty	S 10.03.2015	01.01.2018	
<b>Iceland*</b>	Treaty	S 04.10.1999	01.01.2002	Protocol of 28.08.2009 <i>(effective 01.01.2011)</i>
<b>India*</b>	Treaty	S 02.06.2008	01.01.2010	
<b>Indonesia</b>	Treaty	S 14.01.1993	01.01.1995	
<b>Ireland*</b>	Treaty	S 14.01.1972	01.01.1968	Protocol of 27.05.2014 <i>(effective 01.01.2016)</i>
<b>Isle of Man*</b>	Treaty	S 08.04.2013	01.01.2015	
<b>Israel</b>	Treaty	S 13.12.2004	01.01.2004	
<b>Italy*</b>	Treaty	S 03.06.1981	01.01.1978	Protocol of 21.06.2012 <i>(effective 01.01.2015)</i>
<b>Japan*</b>	Treaty	S 05.03.1992	01.01.1993	Protocol of 25.01.2010 <i>(effective 30.12.2011)</i>
<b>Jersey*</b>	Treaty	S 17.04.2013	01.01.2015	
<b>Kazakhstan*</b>	Treaty	S 26.06.2008	01.01.2014	Protocol of 03.05.2012 <i>(Articles 5, 11 and 25 - effective 01.01.2014)</i> Protocol of 14.10.2019 <i>(effective 06.11.2020)</i>

Country	Type	Status	Effective as of	Amended by
<b>Kosovo*</b>	Treaty	S 08.12.2017	01.01.2020	
<b>Kuwait</b>	Treaty	S 11.12.2007	N/A	
<b>Kyrgyzstan</b>	Treaty	Under negotiation	N/A	
<b>Lao (People's Democratic Republic of)*</b>	Treaty	S 04.11.2012	01.01.2015	
<b>Latvia</b>	Treaty	S 14.06.2004	01.01.2007	
<b>Lebanon</b>	Treaty	Under negotiation	N/A	
<b>Liechtenstein*</b>	Treaty	S 26.08.2009	01.01.2011	
<b>Lithuania*</b>	Treaty	S 22.11.2004	01.01.2007	Protocol of 20.06.2014 (effective 01.01.2016)
<b>Macedonia*</b>	Treaty	S 15.05.2012	01.01.2014	
<b>Malaysia</b>	Treaty	S 21.11.2002	01.01.2005	
<b>Mali</b>	Treaty	Under negotiation		
<b>Malta*</b>	Treaty	S 29.04.1994	01.01.1996	Protocol of 30.11.2011 (effective 01.01.2014)
<b>Mauritius*</b>	Treaty	S 15.02.1995	01.01.1996	Protocol of 28.01.2014 (effective 01.01.2016)
<b>Mexico*</b>	Treaty	S 07.02.2001	01.01.2002	Protocol of 07.10.2009 (effective 01.01.2012)
<b>Moldavia</b>	Treaty	S 11.07.2007	01.01.2010	
<b>Monaco*</b>	Treaty	S 27.07.2009	01.01.2011	
<b>Mongolia</b>	Treaty	S 05.06.1998	01.01.2004	
<b>Morocco</b>	Treaty	S 19.12.1980	01.01.1984	
<b>Netherlands*</b>	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)
<b>New Zealand</b>	Treaty	Under negotiation	N/A	
<b>Norway*</b>	Treaty	S 06.05.1983	01.01.1986	Protocol of 07.07.2009 (effective 01.01.2011)
<b>Oman</b>	Treaty	Under negotiation	N/A	
<b>Pakistan</b>	Treaty	Under negotiation	N/A	
<b>Panama*</b>	Treaty	S 07.10.2010	01.01.2012	
<b>Poland*</b>	Treaty	S 14.06.1995	01.01.1997	Protocol of 07.06.2012 (effective 01.01.2014)
<b>Portugal*</b>	Treaty	S 25.05.1999	01.01.2001	Protocol of 07.09.2010 (effective 01.01.2013)
<b>Qatar*</b>	Treaty	S 03.07.2009	01.01.2011	
<b>Romania*</b>	Treaty	S 14.12.1993	01.01.1996	Protocol of 04.10.2011 (effective 01.01.2014)
<b>Russia*</b>	Treaty	S 28.06.1993	01.01.1998	Protocol of 21.11.2011 (effective 01.01.2014)
<b>Russia*</b>	Protocol	S 06.11.2020		
<b>San Marino*</b>	Treaty	S 27.03.2006	01.01.2007	Protocol of 18.09.2009 (effective 01.01.2012)
<b>Saudi Arabia*</b>	Treaty	S 07.05.2013	01.01.2015	
<b>Senegal*</b>	Treaty	S 10.02.2016	01.01.2019	
<b>Serbia*</b>	Treaty	S 15.12.2015	01.01.2017	
<b>Seychelles*</b>	Treaty	S 04.06.2012	01.01.2014	
<b>Singapore (Republic of)*</b>	Treaty	S 09.10.2013	01.01.2016	
<b>Slovakia</b>	Treaty	S 18.03.1991	01.01.1993	

Country	Type	Status	Effective as of	Amended by
<b>Slovakia</b>	New Treaty	Under negotiation		
<b>Slovenia*</b>	Treaty	S 02.04.2001	01.01.2003	Protocol of 20.06.2013 <i>(effective 01.01.2015)</i>
<b>South Africa</b>	Treaty	S 23.11.1998	01.01.2001	
<b>South Africa</b>	Protocol	Under negotiation		
<b>South Korea*</b>	Treaty	S 07.11.1984	01.01.1984	Protocol of 29.05.2012 <i>(effective 01.01.2014)</i>
<b>Spain*</b>	Treaty	S 03.06.1986	01.01.1988	Protocol of 10.11.2009 <i>(effective 01.01.2011)</i>
<b>Sri Lanka*</b>	Treaty	S 31.01.2013	01.01.2015	
<b>Sweden*</b>	Treaty	S 14.10.1996	01.01.1999	Protocol of 07.09.2010 <i>(effective 01.01.2010)</i>
<b>Switzerland*</b>	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>
<b>Syria</b>	Treaty	Under negotiation	N/A	
<b>Taiwan*</b>	Treaty	S 19.12.2011	01.01.2015	
<b>Tajikistan*</b>	Treaty	S 09.06.2011	01.01.2014	
<b>Thailand</b>	Treaty	S 07.05.1996	01.01.1999	
<b>Trinidad &amp; Tobago</b>	Treaty	S 07.05.2001	01.01.2004	
<b>Tunisia*</b>	Treaty	S 27.03.1996	01.01.2000	Protocol of 08.07.2014 <i>(effective 01.01.2017)</i>
<b>Turkey*</b>	Treaty	S 09.06.2003	01.01.2006	Protocol of 30.09.2009 <i>(effective 01.01.2012)</i>
<b>Ukraine*</b>	Treaty	S 06.09.1997	01.01.2018	Protocol of 30.09.2016 <i>(effective 01.01.2018)</i>
<b>United Arab Emirates*</b>	Treaty	S 20.11.2005	01.01.2010	Protocol of 26.10.2014 <i>(effective 01.01.2016)</i>
<b>United Kingdom*</b>	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>
<b>United Kingdom</b>	New Treaty	Under negotiation	N/A	
<b>United States of America*</b>	Treaty	S 03.04.1996	01.01.2001	Protocol of 20.05.2009 <i>(effective 01.01.2020)</i>
<b>Uruguay*</b>	Treaty	S 10.03.2015	01.01.2018	
<b>Uzbekistan*</b>	Treaty	S 02.07.1997	01.01.2001	Protocol of 18.09.2017 <i>(effective 01.01.2020)</i>
<b>Vietnam</b>	Treaty	S 04.03.1996	01.01.1996	