

French Council of Ministers Approves Protocol to Tax Treaty with Luxembourg

18 January 2024

Report from IBFD Tax Treaties Unit

On 17 January 2024, the French Council of Ministers approved the [amending protocol](#), signed on 7 November 2022, to the [France - Luxembourg Income and Capital Tax Treaty \(2018\)](#), as amended by the 2019 protocol. The protocol has now been submitted to the Senate for further approval. The new protocol extends the so-called tolerance threshold from 29 to 34 days under the treaty. The provisions will apply to tax periods on or after 1 January 2023, once the protocol is in force. Further developments will be reported as they occur.