

Belgian Chamber of Representatives Approves Protocol to Tax Treaty with Luxembourg

3 January 2023

Report from IBFD Tax Treaties Unit

On 22 December 2022, the Belgian Chamber of Representatives (*Kamer van Volksvertegenwoordigers/Chambre des Représentants*) approved the [amending protocol](#), signed on 31 August 2021, to the [Belgium – Luxembourg Income and Capital Tax Treaty \(1970\)](#), as amended by the 2002, 2009 and 2017 protocols. The next step in the legislative process is the promulgation of the bill by the King.

The protocol was signed with the aim of relaxing the taxation of frontier workers (see [Luxembourg-1, News 1 September 2021](#)). Further developments will be reported as they occur.

Belgium; Luxembourg - Belgian Chamber of Representatives Approves Protocol to Tax Treaty with Luxembourg (03 Jan. 2023), News IBFD.

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