

# Luxembourg Publishes Grand-Ducal Regulation on Electronic Notification Obligation for Minimum Tax

28 December 2023

Report from Dr René Offermanns, Principal Associate, IBFD

Luxembourg has published a Grand-Ducal Regulation of 22 December 2023 providing for electronic registration and de-registration, notification and filing of the information declaration for the minimum tax with the Administration of Direct Taxes. The Regulation applies from 31 December 2023.

The full text of the Grand-Ducal Regulation of 22 December 2023, published in the Official Gazette No. A865 of 22 December 2023, is available [here](#) (in French).