

Germany and Luxembourg Sign Consultation Agreement on Interpretation of Income from Employment, Pensions, Annuities and Government Service Provisions Under Tax Treaty

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Report from IBFD Tax Treaties Unit

On 11 January 2024, Germany and Luxembourg signed a [consultation agreement](#), under the mutual agreement procedure article of the amended [Germany - Luxembourg Income and Capital Tax Treaty \(2012\)](#), explaining the interpretation of articles 14, 17 and 18 (Income from employment; Pensions, annuities and similar remuneration; and Government service). The agreement was signed by Germany and Luxembourg in Berlin and Luxembourg, respectively.

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