

Luxembourg Chamber of Deputies Approves Protocol to Tax Treaty with France

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Report from IBFD Tax Treaties Unit

On 3 May 2023, the Luxembourg Chamber of Deputies 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 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.
