

Luxembourg

Luxembourg Enacts New Individual Income Tax Table

28 December 2023

Report from Dr René Offermanns, Principal Associate, IBFD

On 22 December 2023, Luxembourg enacted a law on a new income tax table, which applies from 1 January 2024. The Chamber of Deputies (*chambre des députés*) had adopted the draft bill a new Individual Income Tax table on 20 December 2023 (see [Parliament Adopts Bill on New Individual Income Tax Table \(21 December 2023\)](#)).

For previous reporting, see [Finance Ministry Proposes New Individual Income Tax Table to Parliament \(1 December 2023\)](#).

The full text of the gazetted bill, published in Official Gazette No. A826 of 22 December 2023, is available [here](#) (in French only).

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