Luxembourg; European Union

## Luxembourg Imposes Late Interest Payments for Minimum Tax Payment Delays

28 December 2023

Report from Dr René Offermanns, Principal Associate, IBFD

Luxembourg has published an amendment to a 1968 Grand-Ducal regulation on late interest payments. The amendments provide that late interest payments are also due for late payment of the minimum tax.

The full text of the Grand-Ducal regulation of 22 December 2023, published in the Official Gazette No. A866 of 22 December 2023, is available here (in French).

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