

Tax Treaty Between Luxembourg and United Kingdom Enters into Force

8 December 2023

Report from IBFD Tax Treaties Unit

On 22 November 2023, the [Luxembourg - United Kingdom Income and Capital Tax Treaty \(2022\)](#) entered into force. The treaty generally applies from:

In Luxembourg:

- 1 January 2024: for withholding and other taxes.

In the United Kingdom:

- 1 January 2024: for withholding taxes;
- 1 April 2024: for corporation taxes; and
- 6 April 2024: for income and capital gains taxes.

In Luxembourg and the United Kingdom:

- 22 November 2023: for the provisions of [article 24](#) (Mutual agreement procedure) and [article 25](#) (Exchange of information), without regard to the taxable period to which the matter relates.

Special conditions apply under [article 17](#) (Pensions) and [article 18](#) (Government service) of the new treaty, and under [article XX](#) (teachers and professors) of the old treaty.

From these dates, the new treaty generally replaces the [Luxembourg - United Kingdom Income and Capital Tax Treaty \(1967\)](#), as amended by the 1978, 1983 and 2009 protocols. The development land tax and the petroleum revenue tax under the 1967 treaty, however, will cease to be effective from 22 November 2023.

For details of the new treaty, see [Tax Treaty Between Luxembourg and United Kingdom – Details \(21 July 2023\)](#).