International Tax
Luxembourg Highlights 2021

Updated January 2021

Recent developments

For the latest tax developments relating to Luxembourg, see Deloitte tax@hand.

Investment basics

Currency: Euro (EUR)

Foreign exchange control: No restrictions are imposed on the import or export of capital, except for the EU regulation regarding the control of cash entering or leaving the EU.

Accounting principles/financial statements: Luxembourg GAAP/IFRS. Financial statements must be prepared annually.

Principal business entities: Public company (société anonyme (SA)), private limited company (société à responsabilité limitée (Sàrl)), simplified joint-stock company (société par actions simplifiée (SAS)), partnership (société en nom collectif (SNC)), société en commandite simple (SCS)), and branch of a foreign corporation.

Corporate taxation

Rates	
Corporate income tax rate	17% (18.19% including unemployment fund contribution), plus municipal business tax of 6.75%-10.5%
Branch tax rate	17% (18.19% including unemployment fund contribution), plus municipal business tax of 6.75%-10.5%
Capital gains tax rate	Exempt under certain conditions; 17% (18.19% including unemployment fund contribution), plus municipal business tax of 6.75%-10.5%

Residence: A company is resident in Luxembourg if its legal seat or central administration is in Luxembourg.

Basis: Residents are taxed on worldwide income; nonresidents are taxed only on Luxembourg-source income. Foreign-source income derived by residents generally is subject to corporate income tax in the same way as Luxembourg-source income. Luxembourg branches are taxed in the same way as subsidiaries.

Taxable income: Taxable income is calculated based on the commercial balance sheet, plus certain adjustments provided for under the tax law (deduction for business expenses, exemption under certain conditions, etc.).

Rate: A corporate income tax rate of 17% applies to a company whose taxable income exceeds EUR 200,000. The rate is 15% if annual taxable income does not exceed EUR 175,000. For amounts between EUR 175,000 and EUR 200,000, corporate income tax is calculated based on a formula, adding EUR 26,250 (i.e., EUR 175,000 x 15%) and 31% of the income amount exceeding EUR 175,000.

Municipal business tax ranges between 6.75% and 10.5%, depending on where the undertaking is located. The effective corporate income tax rate of an undertaking located in Luxembourg city is 24.94%, including the unemployment fund contribution (see below) and the municipal business tax.

Surtax: Corporate income tax is increased by a contribution of 7% to the unemployment fund.

Alternative minimum tax: There is no alternative minimum tax.

Taxation of dividends: Dividends received by a resident company/branch are included in taxable income, unless they benefit from either: (i) a full exemption if the participation exemption regime applies; or (ii) a partial exemption if the conditions of article 115(15a) of the income tax law are met (i.e., exemption of 50% of the dividend income received).

Capital gains: Capital gains generally are included in taxable income and taxed at the standard corporate income tax rate. However, capital gains derived from the sale of shares may be exempt from corporate income tax in certain cases.

Losses: Losses incurred up to the fiscal year that ended on 31 December 2016 may be carried forward indefinitely. Losses incurred as from 2017 may be carried forward for 17 years. The carryback of losses is not permitted.

Foreign tax relief: Foreign tax paid may be either credited or, in certain cases, deducted (as an expense) against Luxembourg corporate income tax. Any foreign tax paid that cannot be (fully) credited against Luxembourg income tax may be deducted as an expense.

Participation exemption: Dividends and capital gains derived by a qualifying entity from a qualifying shareholding may be exempt from Luxembourg corporate income tax and municipal business tax if the entity deriving the income holds or commits to hold the participation, directly or indirectly, for an uninterrupted period of at least 12 months and the participation does not fall below 10% or below an acquisition price of EUR 1.2 million (EUR 6 million for capital gains) throughout that period.

Dividends received by an eligible Luxembourg parent entity from an eligible subsidiary located in another EU member state are not exempt under the participation exemption regime if the payments are deductible in the other member state. The benefits of the participation exemption regime also will not apply where the transaction constitutes an abuse of law under the anti-abuse rules.

Holding company regime: See “Participation exemption,” above.

Incentives: Incentives are available, such as investment allowances. A global investment tax credit is available for 8% of the acquisition value of the first EUR 150,000 of investments made during the year, and 2% of the amount exceeding EUR 150,000. For investments in assets qualifying for the special depreciation regime, the 8% credit is increased to 9%, and the 2% credit is increased to 4%. A supplementary investment tax credit of 13% of the acquisition value of qualifying investments made during the tax year also is available.

Luxembourg’s intellectual property (IP) regime introduced in 2018 follows the OECD nexus approach. The regime provides an 80% exemption on qualifying income derived from the commercialization of certain IP rights, as well as a 100% exemption from net worth tax. The old IP box regime was abolished in 2016, although certain IP rights introduced before 1 July 2016 may continue to benefit from the previous regime through 30 June 2021.

Other: Qualifying investment fund vehicles are not subject to corporate income tax or municipal business tax.

A net worth tax of 0.5% on total net assets up to EUR 500 million and 0.05% on total net assets of EUR 500 million or more (subject to the minimum net worth tax requirements described below) is imposed on companies subject to corporate income tax, but an exemption from, or a reduction in, the tax may be available.

Luxembourg collective entities that own qualifying holding and financing assets exceeding both 90% of their total balance sheet and the amount of EUR 350,000 are subject to a minimum net worth tax of EUR 4,815; and where the total balance sheet does not exceed EUR 350,000, the minimum net worth tax is EUR 535. Other Luxembourg companies are subject to a progressive minimum net worth tax, depending on the total balance sheet asset value. The tax ranges from EUR 535 (for a total balance sheet up to EUR 350,000) to EUR 32,100 (for a total balance sheet exceeding EUR 20 million). For tax-consolidated Luxembourg collective entities, all entities in the group are subject to the minimum net worth tax (payable by the parent entity). However, the aggregate amount due by a tax consolidated group is limited to EUR 32,100. The minimum net worth tax is reduced by the corporate income tax due for the previous year.

Compliance for corporations

Tax year: The tax year for a company is either the calendar year or the company's accounting year ending in a particular calendar year.

Consolidated returns: Fiscal consolidation is allowed for corporate income tax and municipal business tax purposes, but not for net worth tax purposes, except that the minimum net worth tax due by a consolidated group is capped at EUR 32,100 (see "Corporate taxation," above). A fiscal unity may be formed vertically by a Luxembourg company, or a Luxembourg permanent establishment (PE) of a foreign company that is subject to a tax equivalent to Luxembourg corporate income tax, and its wholly owned (at least 95%) Luxembourg subsidiaries/Luxembourg PEs of a foreign company that are subject to a tax equivalent to Luxembourg corporate income tax.

In certain cases, a horizontal fiscal unity may be formed between companies with the same direct or indirect parent company (without the parent company being part of the consolidation). Subject to certain conditions, a temporary measure applying from fiscal year 2020 until fiscal year 2022 allows a vertical tax consolidation group to convert to a horizontal tax consolidation group without requiring the existing group to be dissolved beforehand (i.e., the change will not result in negative tax consequences to the group's members).

Filing and payment: Corporate income tax, net worth tax, and municipal business tax returns must be submitted before 31 May of the following tax year. This date may be extended upon request. Tax returns must be stated in euro, although, in certain circumstances and upon request, a company may determine its taxable income in a currency other than the euro.

Due to the COVID-19 pandemic, some tax deadlines have been extended:

- The statute of limitations for the Treasury's receivables and all receivables whose recovery is entrusted to the receiver of the Luxembourg Inland Revenue that was due to expire on 31 December 2020 is extended through 31 December 2021;
- The Luxembourg Minister of Finance has published a statement providing that the Luxembourg tax authorities will show exceptional flexibility regarding the deadline to file 2019 corporate tax returns by asking corporate tax offices not to impose any fines for late filing where the returns are filed by 31 March 2021; and
- The deadline to file 2020 corporate tax returns is extended until 30 June 2021.

Capital companies (i.e., the SAS, Sàrl, and partnership limited by shares) may be allowed to self-assess.

Luxembourg companies must file their corporate income tax, net worth tax, and business tax returns electronically.

Penalties: A 0.6% monthly interest charge applies for failure to pay or for late payment of tax. Failure to submit the tax return, or late submission, results in a penalty of 10% of the tax due and fine(s) up to EUR 25,000 each. In the case of a late payment authorized by the tax authorities, the rate ranges from 0% to 0.6% per month, depending on the delay in payment.

Rulings: A corporate taxpayer may request an advance tax decision from the Luxembourg tax authorities. An administrative fee will apply.

Individual taxation

Rates		
Individual income tax rate	**Taxable income**	**Rate***
	Up to EUR 11,265	0%
	EUR 11,266–EUR 13,137	8%
	EUR 13,138–EUR 15,009	9%
	EUR 15,010–EUR 16,881	10%
	EUR 16,882–EUR 18,753	11%
	EUR 18,754–EUR 20,652	12%
	EUR 20,653–EUR 22,569	14%
	EUR 22,570–EUR 24,513	16%
	EUR 24,514–EUR 26,457	18%
	EUR 26,458–EUR 28,401	20%
	EUR 28,402–EUR 30,345	22%
	EUR 30,346–EUR 32,289	24%
	EUR 32,290–EUR 34,233	26%
	EUR 34,234–EUR 36,177	28%
	EUR 36,178–EUR 38,121	30%
	EUR 38,122–EUR 40,065	32%
	EUR 40,066–EUR 42,009	34%
	EUR 42,010–EUR 43,953	36%
	EUR 43,954–EUR 45,897	38%
	EUR 4,898–EUR 100,002	39%
	EUR 100,003–EUR 150,000	40%
	EUR 150,001–EUR 200,004	41%
	Above EUR 200,004	42%
Capital gains tax rate	Progressive rates up to 42% but nil or limited taxation depending on holding period and shareholding percentage	

***** Plus employment fund contribution (7% or 9%) and uncapped dependency contribution (1.4%)

Residence: Individuals are considered resident of Luxembourg if they are domiciled in Luxembourg and/or their customary place of abode is in Luxembourg.

Basis: Resident individuals are taxed on their worldwide income; nonresidents are taxed only on Luxembourg-source income.

Taxable income: Luxembourg law distinguishes several categories of income, including income from employment, and profits from self-employment, business, or agriculture. Losses from one category of income generally may be set off against income from another category in the same year with some limitations.

Rates: Progressive rates up to 42% apply. Individual income tax due is increased by: (i) a 7% contribution to the employment fund for income not exceeding EUR 150,000 (EUR 300,000 for couples filing jointly), and 9% contribution for income exceeding these amounts; and (ii) a 1.4% uncapped dependency contribution.

Investment income in the form of dividends is subject to a 15% withholding tax. See also "Capital gains," below.

Capital gains: Short-term capital gains are taxed as current income (at progressive rates up to 42%); long-term gains receive more favorable treatment, including an exemption of EUR 50,000 (doubled for couples filing jointly) for gains realized in an 11-year period and taxation of the remaining long-term gains at 50% of the taxpayer's global rate. Gains derived by an individual from privately held real estate are considered long-term where the property is held for more than two years.

Gains derived by an individual on shares are long-term if the shares are held for more than six months and are taxable only if the shareholding exceeds 10% at any time during the five-year period before the sale. Gains on movable assets are exempt where the assets are held for more than six months.

Deductions and allowances: Subject to certain restrictions, deductions are permitted for the following: insurance premiums for life, accident and sickness policies and interest on personal loans; contributions to individual pension schemes; alimonies and annuities; childcare and housekeeping costs; charitable contributions; interest on mortgage loans; and home saving and loan schemes. Allowances are granted for employment income, dividend and interest income, and pension income. Single parents may benefit from an additional tax credit.

A minimum monthly social wage tax credit of up to EUR 70 is added to the tax credit available to wage earners (which ranges from EUR 0 to EUR 600 for the tax year).

Foreign tax relief: Foreign tax paid may be either credited or, in certain cases, deducted (as an expense) against Luxembourg individual income tax. Any foreign tax paid that cannot be (fully) credited against Luxembourg income tax may be deducted as an expense.

Compliance for individuals

Tax year: The tax year is the calendar year.

Filing status: In general, married individuals are subject to joint taxation, although they can elect to be taxed separately. Individuals linked by a legal partnership can opt for joint taxation provided certain conditions are fulfilled.

Nonresident taxpayers can request to be assimilated to resident taxpayers under certain conditions. By default, nonresident married taxpayers are subject to tax class 1 (single individuals) but may elect to be taxed under tax class 2 (couples filing jointly) if certain conditions are satisfied. Where the election is made, the taxpayers are subject to resident assimilation and must file a resident tax return and report their household's worldwide income.

Filing and payment: Tax returns are due by 31 March of the year following the tax year. The filing deadline may be extended at the taxpayer's request, but the filing must be made as soon as possible and at the latest before 31 December of the tax year following the tax year concerned. Self-employed individuals generally make quarterly prepayments of individual income tax, in amounts that are fixed by the tax authorities based on the most recent final assessment.

Due to the COVID-19 pandemic, some tax deadlines have been extended:

- The statute of limitations for the Treasury's receivables and all receivables whose recovery is entrusted to the receiver of the Luxembourg Inland Revenue that was due to expire on 31 December 2020 is extended through 31 December 2021;
- The deadline to file 2019 individual tax returns (i.e., for individual income taxes and the commercial profits of natural persons) is extended through 31 March 2021; and
- The deadline to file 2020 individual tax returns is extended through 30 June 2021.

Penalties: Late payment of tax triggers automatic default interest of 0.6% per month. Failure to submit a tax return or a late filing is subject to a penalty of 10% of the tax due and a fine up to EUR 25,000. If late payment is authorized by the tax authorities, the interest rate ranges from 0.1% to 0.2% per month.

Rulings: A taxpayer may request an advance tax decision from the Luxembourg tax authorities. An administrative fee will apply if the request is in connection with individual business matters.

Withholding tax

Rates

Type of payment	Residents		Nonresidents	
	Company	Individual	Company	Individual
Dividends	0%/15%	15%	0%/15%	15%
Interest	0%	0%/20%	0%	0%
Royalties	0%	0%	0%	0%
Fees for technical services*	0%	0%	0%	0%

* Other than fees paid to directors (see "Other," below).

Dividends: Dividends paid to a resident company are subject to a 15% withholding tax but may be exempt (see "Taxation of Dividends" under "Corporate taxation," above). Dividends paid to a resident individual are subject to a 15% withholding tax (see also "Rates" under "Individual taxation," above).

Dividends paid to a nonresident company or individual generally are subject to a 15% withholding tax, unless the rate is reduced under a tax treaty. No tax is withheld on dividends paid to a qualifying company under the EU parent-subsidiary directive, unless the transaction constitutes an abuse of law. Luxembourg has extended the benefits of the regime to parent companies resident in non-EU tax treaty countries, provided certain conditions are satisfied and the foreign parent company is subject to a tax similar to Luxembourg corporate income tax.

Interest: Luxembourg does not levy withholding tax on interest. However, interest on profit-sharing bonds and debt instruments with remuneration linked to the issuer's profits is taxed as dividends at a 15% rate.

A final withholding tax regime for interest income from fixed income investments (i.e., interest from savings accounts, current accounts, and term accounts, as well as interest on bonds) may apply where the beneficiary is a Luxembourg tax resident individual (Relibi Law). The regime provides for a rate of 20% on interest paid by a paying agent (as defined in the law) based in Luxembourg to Luxembourg tax resident individual beneficiaries. Interest that is subject to this final withholding tax, in principle, should not be declared on the beneficiary's individual income tax return. However, certain exceptions may apply such that the income still would have to be declared even if the withholding is not final (notably if the income relates to a commercial, agricultural, or forestry business, or a professional occupation).

The 20% flat-rate tax also can apply if the paying agent is based in the European Economic Area (EEA) or the EU. Individual resident taxpayers in Luxembourg who wish to opt for the 20% tax must file a separate return and pay the tax to the tax authorities no later than 31 March of the year following the calendar year in which the interest was made available.

Royalties: Luxembourg does not levy withholding tax on royalties.

Fees for technical services: Luxembourg does not levy withholding tax on technical service fees.

Branch remittance tax: There is no branch remittance tax.

Other: As from 1 January 2021, a 20% withholding tax may apply to a select number of Luxembourg investment vehicles owning, directly or indirectly, real estate located in Luxembourg.

Directors' fees paid to residents and nonresidents are subject to a 20% withholding tax.

Anti-avoidance rules

Transfer pricing: Transactions between related parties must be conducted on arm's length terms. The tax authorities can request documents to examine transactions with related parties. Taxpayers should be able to justify their transactions and provide a valid business rationale through transfer pricing documentation based on a functional and risk analysis. Reporting requirements apply (see "Disclosure requirements," below).

A company may request an advance pricing agreement from the Luxembourg tax authorities. An administrative fee will apply.

Interest deduction limitations: "Excess borrowing costs" (i.e., the amount of borrowing costs that exceed the amount of taxable interest revenue and other economically equivalent taxable revenue) are deductible up to 30% of the taxpayer's tax-based EBITDA (earnings before interest, tax, depreciation, and amortization). If certain conditions are fulfilled, the 30% limitation does not apply to excess borrowing costs up to EUR 3 million or that are incurred: (i) by taxpayers meeting a group-wide test; (ii) by standalone entities and "financial undertakings;" (iii) on loans concluded before 17 June 2016; or (iv) on loans that are used to fund EU long-term public infrastructure projects.

Excess borrowing costs that cannot be deducted in the current tax year may be carried forward indefinitely. Unused interest capacity may be carried forward for up to five years.

Tax integrated entities may calculate their excess borrowing costs and EBITDA at the level of the integrated group or opt for the individual application of the interest limitation rule.

As from 1 March 2021, deductions for interest and royalty payments due to a related entity established in a country or territory included in the EU list of noncooperative jurisdictions for tax purposes will be denied, unless the taxpayer can demonstrate that the transaction is driven by sound business reasons that reflect economic reality.

Controlled foreign companies: Luxembourg can tax a controlled foreign company's (CFC's) undistributed income arising from non-genuine arrangements put in place essentially for the purpose of obtaining a tax advantage. The regime does not apply to a CFC whose profits within the tax year exceed EUR 750,000 or 10% of its operating costs.

Municipal business tax is excluded from the scope of the CFC provisions.

A tax credit is available for taxes paid by the CFC, and income of a CFC that previously has been taxed under the CFC rules will not be subject to tax again when it is distributed.

Hybrids: Anti-hybrid rules are based on the EU anti-tax avoidance directive (ATAD), which is largely inspired by action 2 (Neutralizing the Effects of Hybrid Mismatch Arrangements) of the OECD's BEPS project. The rules apply to mismatches between EU member states and with non-EU countries and cover hybrid mismatches, including imported mismatches, as well as hybrid transfers and tax residence mismatches.

Reverse hybrid rules will apply as from 2022.

Economic substance requirements: A real presence in Luxembourg is required for financing activities and the following requirements must be met: (i) a majority of managers or administrators must be resident or work (and be taxed) in Luxembourg; (ii) key management decisions must made in Luxembourg and annual general meetings must be held at the registered Luxembourg address at least once a year; and (iii) the company cannot be considered tax resident in another country.

Disclosure requirements: Mandatory disclosure rules for certain types of transactions, based on the EU administrative cooperation directive (DAC 6), initially applicable as from July 2020, have been deferred by six months due to the COVID-19 pandemic (i.e., the first set of information must be reported within 30 days after 1 January 2021).

Exit tax: For fiscal years starting on or after 1 January 2020, the exit tax rules are amended to bring them in line with the EU ATAD and to specifically cover a transfer of tax residence, the activities of a PE, and certain assets from another country into Luxembourg.

Where applicable, the exit tax due must be paid in installments over a five-year period (without interest) in the case of a transfer to an EU or EEA country with which Luxembourg or the EU has concluded a mutual assistance agreement for the recovery of tax claims. For transfers to any other jurisdiction, deferrals are not permitted. The exit tax does not apply to individuals.

General anti-avoidance rule: Non-genuine arrangements put in place for the main purpose, or one of the main purposes, of obtaining a tax advantage that defeats the object or purpose of the applicable tax law will be disregarded. An arrangement will be considered non-genuine to the extent it is not put in place for valid commercial reasons that reflect economic reality.

Other: A residence and other assets transferred by an individual to Luxembourg are valued at their fair market value on the date of transfer (stepped-up basis), which is considered the acquisition price for the purpose of calculating any future capital gains. The historical acquisition date of the assets still applies for holding period purposes.

Value added tax

Rates	
Standard rate	17%
Reduced rate	0%/3%/8%/14%

Taxable transactions: VAT is levied on the supply of goods and services.

Rates: The standard VAT rate is 17%. An intermediate rate of 14% applies, e.g., to the management and safekeeping of securities, the sale of certain wines, and printed advertising materials. A reduced rate of 8% applies, e.g., to the supply of some phytosanitary products, gas, and electricity; and a super reduced rate of 3% applies to food products, the supply of water, pharmaceuticals used for disease prevention and medical and veterinary treatment, periodicals (both electronic and hard copy), and radio and television broadcasting services. As from 1 January 2020, the 3% rate also applies to services of writers, composers, and performers. Certain goods and services are exempt, e.g., financial, insurance, funds management, health, and medical services; and the sale, rent, or leasing of immovable property with the possibility to opt for VAT.

Registration: In principle, taxpayers must be VAT registered (a derogation may apply under certain conditions).

Filing and payment: A taxpayer must file at least an annual VAT return. Depending on annual turnover, a taxpayer may need to file monthly or quarterly VAT returns in addition to the annual return. Monthly and quarterly VAT returns must be filed within 15 days of the end of the period and the annual VAT return, depending on the taxpayer's situation, must be filed before 1 March or 1 May of the following year.

Taxpayers with a small annual turnover of less than EUR 35,000 (increased from EUR 30,000 as from 1 January 2021) benefit from a VAT franchise regime, but they still must register for VAT and file an annual VAT return.

Other taxes on corporations and individuals

Unless otherwise stated, the taxes in this section apply both to companies and individuals.

Social security contributions: Social security contributions (including for pension, illness, and accident insurance) apply to wages and salaries and are due from both the employer (at rates of 12.12% to 14.61% for December 2020) and the employee (at rates of about 12.20% to 12.45% for December 2020). Contributions for both employers and employees are computed on a capped basis (approximately EUR 128,519 for 2020) and must be withheld by the employer. Self-employed individuals must register for social security purposes and pay rates of approximately between 24.82% and 27.06%.

Payroll tax: There is no payroll tax.

Capital duty: There is no capital duty. A registration fee of EUR 75 is imposed on incorporation or amendments to bylaws.

Real property tax: Municipalities in Luxembourg impose a land tax of 0.7% to 1% on the unitary value of real property (determined based on the value of the property or of a similar property in 1941), including industrial plants. This is multiplied by coefficients fixed by each municipality and varies according to the type of real property.

Transfer tax: Transfer tax is applicable mainly to the transfer of immovable property and to the transfer of units of companies owning immovable property in some specific cases. The basic rate is 6%, plus a 1% transcription tax. For real estate located in the municipality of Luxembourg, an additional charge amounting to 50% of the transfer tax is imposed. Exemptions are available.

Stamp duty: Stamp duty is levied at various rates on the registration of notary deeds, bailiff deeds, and certain actions by a court.

Net wealth/worth tax: See "Other" under "Corporate taxation," above.

Inheritance/estate tax: Inheritance tax is levied in Luxembourg if the deceased was resident in Luxembourg at the time of death. The tax base is the market value of the entire net estate inheritance at the time of death. Rates range from 0% to 48%, depending on the proximity of the relationship and the amount of the assets bequeathed to each beneficiary. Exemptions are applicable in certain cases.

Other: Other taxes include gift tax, subscription tax, and registration taxes (e.g., lease contracts and loan agreements), customs duty tax, and CO_2 tax. Certain gifts and donations must be registered (notably, those involving immovable property). The rates range from 1.8% to 14.4%, depending on the relationship between the donor and donee.

Luxembourg investment vehicles are subject to a basic annual subscription tax amounting to 0.05% of their assets under management. As of 1 January 2021, these vehicles can benefit from a reduced annual subscription tax (ranging from 0.04% to 0.01%) if they invest in sustainable investments.

An inpatriate tax regime provides certain tax exemptions for highly skilled executives hired in or assigned to Luxembourg (subject to certain conditions). The 2021 budget law includes a modernization and codification of these measures, applicable as from tax year 2021.

The 2021 budget law introduced a tax measure allowing employees to participate in corporate profits. The measure will allow employers to grant a partially tax exempt "participative premium" to some of their employees, based on the employer's profits. This measure is applicable as from tax year 2021.

Tax treaties: The MLI entered into force for Luxembourg on 1 August 2019. For information on Luxembourg's tax treaty network, visit Deloitte International Tax Source.

Tax authorities: Luxembourg Inland Revenue (*Administration des contributions directes)*, the Registration Duties, Estates and VAT Authority (*Administration de l'Enregistrement, des Domaines et de la TVA*), and the Customs & Excise Agency (*Administration des douanes et accises)*

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