

Luxembourg Tax Department

The Tax department is a dedicated team of highly skilled tax professionals providing comprehensive consultancy and compliance services.

Our solid knowledge of local and international regulations, combined with our wide experience, allow us to serve our clients in a tailored, responsive and value-added manner.

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Luxembourg Tax Alert

31 March 2014



FATCA

1. Luxembourg intergovernmental agreement signed

Further to the **press release** issued by the Luxembourg government on 28 March 2014, Luxembourg and the United States signed an intergovernmental agreement (“IGA”) Model I to improve the international tax compliance with respect to FATCA.

The text should be published beginning of April.

We will keep you informed on the specificities included in its Appendix 2, once the IGA is published.

2. Reporting

Further to the **newsletter** issued by the Luxembourg Tax Authorities on 31 March 2014, Luxembourg Reporting Model 1 FIs will transmit information to the Luxembourg Tax Authorities through two different channels, i.e. Sofie (already used in the context of automatic exchange of information for EU Savings Directive purposes) and E-file.

The format for exchanging FATCA data with the Luxembourg Tax Authorities will be the XML format.

If you have any queries regarding the above, please do not hesitate to contact us.

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