

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

10 January 2014



2014 Luxembourg tax changes :

- **Emission of the tax cards for employees**
- **New tax form for directors' fees declarations**

Traditionally at the beginning of the new year, some changes have been introduced. The first one we would like to share with you is in relation with the 2014 tax cards' emission which concerns all the individuals. The second one is linked to the new tax form for the declaration of withholding tax on directors' fees and concerns directors ("administrateurs", board members).

1. Emission of the 2014 tax cards for employees

As from 1 January 2014, the emission of the 2014 tax cards for the resident and non-resident employees will be as follows:

Residents

In general, the resident tax cards should be issued automatically within a delay of 15 working days following the affiliation (done by the employer) of the individual to the Luxembourg social security (CCSS). As such, no request should be made nor should any action be taken by the employee. This procedure is also applicable in case of change of the employer or address change. Issuance should be automatic for any subsequent year.

In case, the employee would not receive the tax card, he needs to contact the tax authorities as from beginning of March 2014.

Non-resident

Non-residents tax cards are only issued by the tax authorities upon request of the employee (form 164 NR) and are received within a delay of 30 working days.

We strongly recommend that employees verify the content of the tax card upon receipt.

As a tax card is an individual document, please feel free to share this information with your employees.

2. New tax form for the declaration of withholding tax on directors' fees as from 1 January 2014

Further to the enactment of Directive 2011/16/UE into Luxembourg law, a new tax form for the declaration of withholding tax on directors' fees has been issued by the Luxembourg tax authorities (form 510 bis).

The aim of the new form is to facilitate the process by which information is automatically exchanged with overseas tax authorities by streamlining the collection of directors' fees information. This new form should be used to report all directors' fees paid from 1 January 2014 onwards.

The tax authorities have changed the layout of the tax form to make it easier to understand and complete. The main changes are as follows:

- creation of a section called "type of declaration" which indicates whether the declaration being made for the first time, being amended or being cancelled;
- gross directors' fees should now be reported together with the 20% withholding tax (previously, either gross or net directors' fees could be reported) and;
- it is now mandatory to complete the personal identification/registration number for Luxembourg resident beneficiaries and the date of birth for Luxembourg non-resident beneficiaries.

The remainder of the form is unchanged.

3. Useful links:

2014 tax cards

http://www.impotsdirects.public.lu/archive/newsletter/2014/nl_06012014/index.html

Directors' fees paid in 2014

The new tax form is available on the Tax Administration website in French, German and English:

www.impotsdirects.public.lu/formulaires/retenu_a_la_source/index.html

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