

Operational Tax News

CbC reporting—updated XSD scheme for submitting CbC reports

19 January 2021

As another year comes to an end, we wanted to take a moment to wish you all the best in 2021!

We would also like to inform you of the Luxembourg tax authorities' new XSD scheme for the preparation and submission of Country-by-Country (CbC) reports via XML format, which applies as from 1 February 2021.

The objective of this update is to remove unnecessary items from the scheme. Schemes under the current format can be filed until 27 January 2021. So please keep this in mind if your current filing procedure is outstanding.

Further details of the new scheme and its implementation can be found on the dedicated website of the Luxembourg tax authorities here:

[Déclaration pays par pays – Country by Country Reporting \(CbCR\) - Échanges électroniques - Administration des contributions directes - Luxembourg \(public.lu\)](#)

Deloitte Luxembourg remains at your disposal for any help or clarifications you may need regarding the format change.

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