

## Luxembourg Tax Alert

### CbC Reporting Newsletter

8 March 2018

#### List of CbC jurisdictions released by Luxembourg authorities

On 23 February 2018, the long-awaited [Grand-Ducal Regulation](#) on country-by-country (CbC) reporting that establishes the list of jurisdictions subject to CbC reporting was published in the Official Gazette.

The list defines the countries with which Luxembourg will exchange information in accordance with the model legislation established by the OECD for reporting year 2016 and 2017.

In practice, this means that an MNE Group that intended to file a CBC Report in a non-listed jurisdiction in 2016 or 2017 would need to:

- (1) Either designate a reporting entity in a listed jurisdiction or in Luxembourg (called "Surrogate Parent"); OR
- (2) Submit a local CbC Report in Luxembourg.

Luxembourg will not automatically exchange CbC reports with several jurisdictions, most notably:

- Bermuda
- Cayman Islands
- China
- Hong Kong
- Israel

We will be happy to assist you with any scoping and/or reporting obligations under Luxembourg CbC regulations.

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