

Luxembourg Tax Alert

CbC Reporting Newsletter

12 October 2017

Luxembourg CbC Reporting platform launched

On 9 October 2017, the Luxembourg Tax Authorities (LTA) launched the platform for the submission of the CbC Reports on MyGuichet.lu website.

Luxembourg resident entities required to submit a CbC Report can do so either via manual input of the required data directly on the platform or via the upload of an XML file.

In addition, the LTA published a user manual guiding taxpayers through the platform and its functionalities (available only in [French](#)).

As a reminder, the first deadline for filing the CbC Reports is 31 December 2017 for eligible multinational enterprise (MNE) groups closing their consolidated financials on 31 December 2016. For later closing, the CbC Report is to be submitted within 12 months of the respective closing date.

Late, erroneous or incomplete report filing may be subject to penalties up to a maximum of €250,000.

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