



**Dispute resolution  
procedures in international  
tax matters - Luxembourg  
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# AVOIDANCE OF DOUBLE TAXATION

## Advance Tax Clearances & Advance Pricing Agreements

- Formal filing requirements
- Ruling Commission (« Commission des Décisions Anticipées »)
- Fee
- Timing aspects
- Legal force & validity
- Publication
- Exchange of information

# DOMESTIC REMEDIES

## Assessing adjustments and challenges by the tax authorities

- Amendment of tax return
- Respite for payment or respite of execution
- Gracious reduction or waiver

## Claims against tax assessments

- Administrative procedure
- Judicial claims and procedures

# BILATERAL MECHANISMS

## Double tax treaties

- Mutual agreement articles in double tax treaties
- Arbitration clauses in double tax treaties
- Matching adjustment provisions in double tax treaties

## Mutual agreement procedure experience

- OECD MAP statistics
- Mutual agreement procedure in practice

## Arbitration

- Arbitration in a double tax treaty context
- Arbitration under the EU Arbitration

# SUMMARY AND CONCLUSIONS

## Anticipate & be efficient

- Longstanding tradition of the Luxembourg tax authorities to anticipate or solve disputes in an efficient manner

## No specific legislation on dispute resolution

- No specific legislation or guidance on the application of MAPs
- Taxpayers may rely on remedies provided by DTTs and by the EU Arbitration Convention
- Taxpayers may pursue Luxembourg proceedings separately from a MAP

## Very limited experience

- Luxembourg DTTs all include mechanisms to solve situations of double taxation, but MAP experience is very limited.
- Arbitration procedures have been applied only very rarely