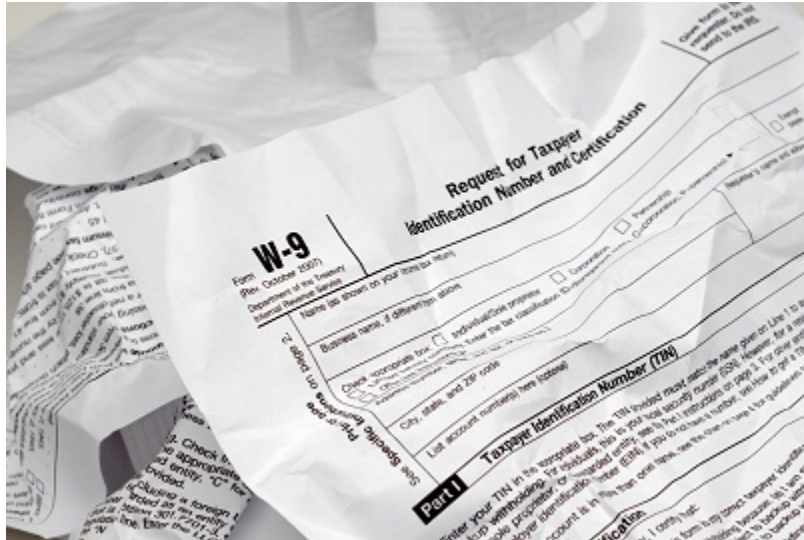


Luxembourg FATCA reporting deadline extended to 31 July 2015



On 28 March 2014, Luxembourg signed a Model 1 IGA with the U.S. Treasury (the “Luxembourg IGA”).

The Council of Government adopted the bill n°6798 on 6 March 2015 and it was officially submitted to the Luxembourg Parliament on 27 March 2015 exactly one year after the signature of the Luxembourg IGA (the “FATCA bill of law”).

Article 2 (4) of the FATCA bill of law provides that the reporting from the Luxembourg Financial Institutions to the Luxembourg Tax Authorities, related to a given year, is due on 30 June of the following year at the latest.

The FATCA bill of law having not been formally adopted by the Parliament yet, the Luxembourg Tax Authorities confirmed on 29 May 2015 that the deadline for the FATCA reporting with respect to Financial Accounts as at 31 December 2014 was exceptionally extended to 31 July 2015 (instead of 30 June). Such exceptional extension of the legal deadline for the submission of annual FATCA reporting is granted on the basis of § 83(1) of the General Tax Law (*Abgabenordnung*).

For further information, please do not hesitate to contact [us](#).

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IN THIS ISSUE

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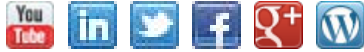
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