

Luxembourg

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Competent Authority	M: Georges BRUCH Head of the International Division / Administration des Contributions Directes / Ministère des Finances 45, Blvd Roosevelt / L - 2982 Luxembourg / Luxembourg Tél.: +352 40 800-2204 E-mail: georges.bruch@co.etat.lu
Organization	The International Affairs Division is the authority empowered to negotiate international double taxation agreements, to draft legislation, to put such agreements into effect, to monitor subsequent compliance and to exchange information with foreign tax authorities.
Scope of MAP & MAP APA	Both to resolve double taxation issues for particular taxpayers and to discuss the interpretation or application of tax treaties
Domestic guidelines & administrative arrangements	No specific provisions
Time for filing	N/A
Form of request	N/A
Documentation requirement	No special requirements. * The taxpayer must produce all necessary documentation to prove that double taxation has effectively occurred.
User fees	None
Tax collection / penalty / interest	None
Other dispute resolution mechanisms	The EU Arbitration convention The agreement signed between Luxembourg and Mexico provides for arbitration.
Government Website	www.impotsdirects.public.lu