

Luxembourg Tax Alert

2018 Tax card for resident and non-resident taxpayer – last update and practical modalities

19 December 2017

The tax authorities have published a new tax alert on 19 December 2017 regarding the emission of 2018 tax card for both resident and non-resident taxpayer.

The tax authorities confirmed that tax cards should be issued in January or February 2018 based on the choice made previously by the taxpayer (via online tool).

Other practical information shared includes:

- **2017 tax card can be temporarily used by the employer until receipt of the new 2018 tax card**
- Once the new tax card is received by the taxpayer, she/he needs to provide it to the employer
- Upon receipt of the new tax card, the employer will be able to regularize retroactively the taxpayer situation in case information on 2018 tax card differs from 2017
- If the taxpayer does not receive the tax card around mid of March 2018, the appropriate RTS office can be contacted

For more information, do not hesitate to contact our team. We will be happy to assist you.

You will find all the information relating to the 2017 tax reform on our dedicated webpage: <https://www2.deloitte.com/lu/en/pages/tax/articles/tax-reform-2017.html>

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