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Luxembourg Tax Alert Tax card 2018 - Practical modalities for married taxpayers

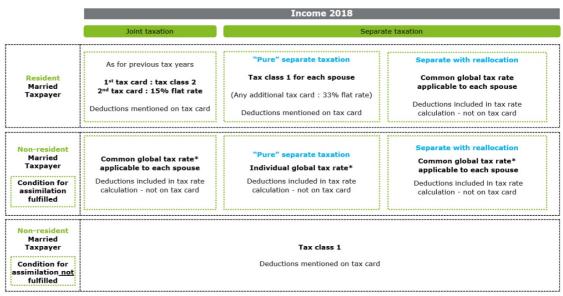
23 January 2018

Following the tax alert published by the tax authorities on 19 January 2018, the below overview summarizes the different options and practical modalities related to:

- Tax rate or tax class that will be mentioned on the tax card and,
- Tax deductions that will be shown on the tax card.

Both for resident as non-resident taxpayers.

The tax rates mentioned on tax cards are not final and will be regularized through the final income tax return. As a reminder, married taxpayers can opt for joint or separate taxation until 31st March 2019.



* Worldwide income to consider

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Your contacts

Raymond Krawczykowski

Partner - Tax Leader T +352 45145 2500 rkrawczykowski@deloitte.lu

Pierre-Jean Estagerie Partner | Global Employer Services T +352 45145 4940 pjestagerie@deloitte.lu

Marleen Vandenput Director | Global Employer Services T +352 451 454 216 mavandenput@deloitte.lu

Xavier Martinez-Aldariz Director | Global Employer Services T +352 451 452 132 xmartinezaldariz@deloitte.lu

Deloitte Luxembourg 560, rue de Neudorf L-2220 Luxembourg

Tel: +352 451 451 Fax: +352 451 452 401 www.deloitte.lu

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