

# ATOZ ALERT

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## New Protocol to the Luxembourg/Germany Double Tax Treaty applicable as from 2024

2 January 2024

On 29 December 2023, the 2023 protocol to the double tax treaty (“**DTT**”) concluded between Luxembourg and Germany (the “**2023 Protocol**”), ratified in Luxembourg by the [Law of 22 December 2023](#), entered into force in respect of both contracting parties. This means that both countries exchanged their instrument of ratification. As a result, the 2023 Protocol generally became applicable as from 1 January 2024.

### Impact

The 2023 Protocol mainly (i) extends the tolerance threshold for cross-border workers from 19 to 34 days under the DTT, (ii) incorporates the options taken by the two countries to implement the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (“**MLI**”) into the DTT, (iii) amends the provisions applicable to treaty benefits for investment funds and (iv) adapts the current provisions of the DTT in order to take into account some recent German tax law changes (e.g. dealing with Real Estate Investment Trusts, “**REITs**”). For more details on the implications of the new Protocol, please read our previous publication on the topic: [“Luxembourg and Germany sign amending protocol to their tax treaty” in our Insights of August 2023](#).

## Do you have further questions?



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