

ATOZ ALERT

Law transposing DAC8 adopted by Luxembourg Parliament

20 March 2026

On 19 March 2026, the Luxembourg Parliament passed the law implementing [Council Directive 2023/2226](#) dated 17 October 2023, the so-called “DAC8”, amending [Directive 2011/16/EU](#) on administrative cooperation in the field of taxation (“DAC”) (the “Law”). This approval constituted the first constitutional vote.

DAC8 pursues two major objectives:

1. **Expanding the scope of transparency and tax information exchange** by including new types of reportable transactions, particularly those involving **crypto-assets**.
2. **Updating and consolidating** the various tax information exchange mechanisms introduced through successive amendments to DAC. In this regard, DAC8 notably:
 - Introduces new exchange of information on income derived from **life insurance products**;
 - Introduces new exchange of information on certain **advance tax rulings related to individual taxpayers**;
 - Allows the **use of exchanged information for non-tax purposes**;
 - Modifies DAC6 in relation to the **professional secrecy** of intermediaries;
 - Amends DAC7 in relation to the **volume of data** to be transmitted; and
 - Updates **Country-by-Country Reporting** requirements.

For further background on the main provisions of the Law, please refer to our ATOZ Alert: “[Luxembourg government releases draft law implementing DAC8](#)”.

The Council of State should now grant the Law a dispensation from the second constitutional vote before it can be promulgated and published in the *Luxembourg Mémorial*.

The adoption of the Law was timely, as Luxembourg had already been subject to infringement proceedings initiated by the European Commission for failing to transpose DAC8 by the 31 December 2025 deadline. All

Member States are required to apply its provisions as from 1 January 2026, with 2026 constituting the first reporting year.

Do you have any questions?



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