

卢森堡税收居民身份认定规则

一、个人

卢森堡居民纳税人是指在卢森堡境内拥有税务意义上的住所或通常的居所的自然人的自然人，他们须就其境内外的全部应税所得承担所得税纳税义务。

二、实体

法定地址或管理中心位于卢森堡境内的实体视为卢森堡居民公司，并应就其来源于境内外的所有应税收入和资本利得承担公司税纳税义务。

应税公司

公司（法人）的法律形式不是判定其税收居民身份的确定性因素。通常而言，任何产生所得且未直接由其合伙人或相关成员纳税的经济实体都应缴纳公司税。

相关法律特别列举了下述集合实体：

- 1) 资本公司，即公共有限责任公司、私人有限责任公司、股份合伙有限公司和欧洲公司；
- 2) 合作社、有限责任公司形式的合作社、欧洲合作社和农业协会；
- 3) 宗教团体和协会，无论其是否得到政府的承认，也不论其为何种法律形式；
- 4) 符合 1991 年 12 月 6 日修改后法律定义的共同保险

协会、养老储蓄协会和养老基金；

- 5) 公共利益机构及其他公用事业基金会；
- 6) 非营利组织；
- 7) 未通过其他纳税人层面交税的私有集合实体；
- 8) 特别指定的资产和无遗嘱继承；
- 9) 国有或地方政府所有的商业、工业或矿业机构，公共机构或其他公法阻止。

三、不视为税收居民的实体

法定地址或者管理中心不在卢森堡境内的实体视为非居民公司，非居民公司应就来源于卢森堡境内的应税收入和资本利得承担所得税纳税义务。

四、联系方式

Administration des contributions directes

Division législation

45, boulevard Roosevelt

L-2982 Luxembourg

联系电话：(+352) 40 800 - 1

传真：(+352) 40 800 - 2022

<http://www.impotsdirects.public.lu/legislation/memento/Memento14>

[EN.pdf](#)

http://www.impotsdirects.public.lu/profil/organigramme/direction/division_legislation/index.html

卢森堡纳税人识别号编码规则

一、纳税人识别号介绍

非自然人：国家识别号码作为其纳税人识别号使用，相关规定请参加由 1979 年 3 月 30 日颁布的国家识别号码相关法律。纳税申报号码与国家识别号码相对应。纳税申报号码的发放属于行政管理范畴。没有进一步的法规指引。

自然人：就直接税而言，个人的身份识别号码作为其纳税人识别号使用。另外，税务机关给每个纳税人发放纳税申报号码用于管理。

根据 2013 年 6 月 19 日颁布的相关法律，符合以下条件的自然人会获得一组由 13 位数字组成的身份识别号码。

- 在市政部门登记的自然人；
- 依法在公共行政部门登记的自然人；
- 拥有卢森堡国籍且居住在国外的自然人。

纳税申报号的发放属于行政管理范畴。没有进一步的法规指引

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	是
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二、纳税人识别号编码规则

非自然人识别号的编码规则如下：

由 11 位数字组成，最后一位数字是校验码。

第 11 位验证码由身份证号码前十位分别乘以 5, 4, 3, 2, 7, 6, 5, 4, 3 和 2，加总后的总数再除以数字 11，得到的结果再与数字 11 相减而得。在上述相除过程中，余数 1 不分配，余数 0 为校验码。

自然人识别号的编码规则如下：

由 13 位数字组成，最后两位是校验码。

第 12 位校验码是根据“de Luhn 10”模型基于前 11 位数运算得出的结果。

第 13 位校验码是根据“de Verhoeff”模型基于前 11 位数运算得出的结果。

三、如何找到纳税人识别号

个人的纳税人识别号可以在社保卡上找到，其他官方文件上不会记载纳税人识别号相关信息。

四、国内网站信息

更多关于个人纳税人识别号的信息参见：

<http://www.ccss.lu/matricule> (仅法语)

五、联系方式

TIN national contact point: Administration des
contributions directes

Division échange de renseignements et de retenue
d'impôt sur les intérêts

45, boulevard Roosevelt

L-2982 Luxembourg

联系电话: (+352) 40 800 - 1

传真: (+352) 40 800 - 2022

http://www.impotsdirects.public.lu/legislation/memento/Memento14_EN.pdf

http://www.impotsdirects.public.lu/profil/organigramme/direction/division_legislation/index.html

资料来源:

卢森堡税收居民身份认定规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Luxembourg-Tax-Residency.pdf>

卢森堡纳税人识别号编码规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Luxembourg-TIN.pdf>

Luxembourg - Information on residency for tax purposes

Section I –Criteria for Individuals to be considered a tax resident

Are liable to income tax: Resident taxpayers, i.e. physical persons who have their tax domicile or normal place of residence in Luxembourg on their domestic and foreign taxable income.

Section II –Criteria for Entities to be considered a tax resident

Resident companies are defined for tax purposes as companies that have their legal seat or central administration in Luxembourg. Corporate income tax is levied on worldwide income and capital gains of resident companies.

Taxable corporations

The legal form of a corporation (legal person) is not the decisive factor for taxation. In general, any economic entity realising income that is not directly taxable in the hands of the partners or members is subject to corporation tax.

The law has specifically listed the following collective entities:

- 1) capital companies, i.e. public limited companies, private limited companies, partnerships limited by shares and European companies;
- 2) cooperative societies, cooperative societies in the form of a limited company, European Cooperative Societies and agricultural associations;
- 3) religious congregations and associations, whether they are recognized or not by the government, regardless of their legal form;
- 4) mutual insurance associations, pension savings associations (association d'épargne-pension - assep) and pension funds within the meaning of the law of 6 December 1991 on the insurance sector, as amended;
- 5) institutes of public interest and other public utility foundations;
- 6) not for profit associations;
- 7) other private collective entities whose income is not directly taxable in the hands of other taxpayers;
- 8) specially assigned assets, and intestacies;
- 9) commercial, industrial or mining undertakings owned by the State, local authorities (communes) or associations of local authorities, public establishments and other public law legal entities.

Section III –Entity types that are as a rule not considered tax residents

Non-resident companies are defined for tax purposes as companies that do not have their legal seat or central administration in Luxembourg. Corporate income tax is levied on Luxembourg-source income and capital gains of non-resident companies.

Section IV –Contact point for further information

Administration des contributions directes

Division législation

45, boulevard Roosevelt

L-2982 Luxembourg

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Luxembourg -Information on Tax Identification Numbers

Section I –TIN Description:

Non-natural persons: The national identifier is used as a TIN-like number. The national identifier is regulated by the law of 30th March 1979 concerning the introduction of a national identifier. The tax file number corresponds to the national identifier. The allocation of a file number is an administrative practice. There is no further regulation.

Natural persons: For direct taxation, a national identification number is used as TIN-like number to identify the taxpayer. For administrative purposes, the tax administration allocates additionally a file number to each taxpayer.

The law of 19th June 2013 attributes an identification number of 13 digits to all natural persons.

- - registered in a municipal registry of physical persons;
- - registered by law in a file of a public administration;
- - possessing the Luxembourg nationality and residing abroad.

The allocation of a file number is an administrative practice. There is no further regulation.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	Yes	Entities	Yes

Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

Section II –TIN Structure:

Structure and syntax of Luxembourg TIN-like numbers for non-natural persons:

The identifier has 11 digits (99999999999), the last digit is a check digit.

The 11th digit corresponds to the difference between 11 and the remainder of the division by 11 of the sum of the products obtained by multiplying each of the first 10 digits of the ID number by the respective factors of 5, 4, 3, 2, 7, 6, 5, 4, 3 and 2, being understood that of the numbers generated, during the abovementioned division, a remainder of 1 is not allocated. A remainder of zero during that division is the check digit.

Structure and syntax of Luxembourg TIN-like numbers for natural persons :

The identification number has 13 digits (9999999999999), the 2 last digits are check digits.

The 12th digit is a check digit calculated on the basis of the algorithm “de Luhn 10”, calculated on the 11 first digits.

The 13th digit is a check digit calculated on the basis of the algorithm “de Verhoeff”, calculated on the 11 first digits.

Section III –Where to find TINs?

TIN-like numbers are not reported on official documents of identification. TIN-like numbers of natural persons can be found on the social security card.

Section IV – TIN information on the domestic website

For natural persons: <http://www.ccss.lu/matricule> (in French).

Section V – Contact point for further information

TIN national contact point: Administration des contributions directes
Division échange de renseignements et de retenue d’impôt sur les intérêts
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