

# verFides group

## LUXEMBOURG TAX TABLES 2018

The following relates to SA and SARL Companies

### Corporation Tax on Income and Gains\*\*

General rate

*Income > €30,000* 18.00%

*Income < €25,000* 15.00%

Lux City effective rate including Municipal Tax of 6.75% and 7% Employment Fund surcharge

*Income > €30,000* 26.01%

*Income < €25,000:* 22.08%

Rate for Qualifying IP Income and gains 5.2%

### Net Worth Tax

Annual amount depending on net asset value €535 - €32,100 \*

\*Exemptions apply including qualifying participations.

### Value Added Tax

Standard Rate 17%

Intermediate Rate 14%

Reduced Rate 8%

Super Reduced Rate 3%

### Withholding Rates (Non-Treaty)

Dividends 15%

Interest 0%

Royalties 0%