

# Treasury Welcomes Entry into Force of Tax Protocols with Luxembourg and Switzerland

September 20, 2019

WASHINGTON—The U.S. Treasury Department today announced the entry into force of tax treaty protocols with Luxembourg and Switzerland. The protocols bring the existing tax treaties with Luxembourg and Switzerland into closer conformity with current U.S. tax treaty policy to allow for greater tax information exchange that will enhance efforts to bolster tax compliance and combat tax evasion. The protocols with Luxembourg and Switzerland—in addition to protocols with Japan and Spain—are the first updates to U.S. income tax treaties in nearly 10 years. They were approved by an overwhelming majority in the United States Senate earlier this year.

The Luxembourg Protocol incorporates the modern international standards for exchange of information between the two countries' tax administrations. The Protocol to the 1996 income tax treaty between the United States and Luxembourg entered into force on September 9, 2019, upon the delivery of the diplomatic note by the United States.

The Switzerland Protocol also modernizes the rules governing the exchange of information. In addition, it provides for mandatory binding arbitration to expedite dispute resolution between the tax authorities of each country. The Protocol to the 1996 tax treaty between the United States and Switzerland entered into force today, September 20, 2019, upon the exchange of instruments of ratification in Bern.

Treasury [announced previously](#) that the Protocol to the 2003 tax treaty between Japan and the United States entered into force on August 30, 2019, and that the Protocol to the 1990 tax treaty between Spain and the United States will enter into force on November 27, 2019.

For effective dates of specific provisions within each of the protocols, taxpayers should refer to the specific agreements.

- [View the text of the Protocol to Amend the Income Tax Convention between the United States and Luxembourg.](#)
- [View the 1996 Income Tax Convention between the United States and Luxembourg.](#) 

- [View the text of the Protocol to Amend the Income Tax Convention between the United States and Switzerland.](#)
- [View the 1996 Income Tax Convention between the United States and Switzerland.](#) 

####