

TAX DECLARATION DOCUMENTS TO BE PROVIDED

ATTENTION

From 2023, new deadline for submitting tax returns to the tax authorities:
31 December of the current year.

- Certificate.s of remuneration and/or pension 2022 (**mandatory**)
- Other 2022 income certificate.s (e.g. rental income) (**mandatory**)
- Non-residents whose spouse works outside the Grand Duchy (mandatory)**
 - **certificate of remuneration and/or spouse's pension**
 - **and/or: spouse's full year salary slips**
 - **and/or: copy of the 2022 tax return or tax notice of the country of residence**
- The Luxembourg tax form for the previous year (if a declaration was filed)
- Insurance certificates: life, civil liability (vehicle and family), accidents, mutual insurance, hospitalization insurance (no invoices, no insurance contracts)
- Private pension scheme
- Medical and Surgical Mutual Fund (CMCM), death benefit fund
- House purchase saving
- Supporting documents (no amortisation table) for interest expense on personal and/or mortgage loans (even for non-residents)
- Certificate.s for donations
- Supporting documents for child care expenses and/or household help
- Pharmacy and/or illness expenses (for exceptional expenses)
- Details of child and/or ex-spouse maintenance allowance paid

ATTENTION

Before submitting your tax return with the above-mentioned documents, you **must fill in the first 4 pages** (personal data, data of your children and tax options) **of the form 100F or 100D.**

The OGBL disclaims all responsibility and more specifically for errors due to the non-surrender of documents by the declarant or to erroneous or incomplete information on the first 4 pages of form 100F or 100D.