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Stock option plans

New circular on the taxation of stock options related to share-purchases issued by the Luxembourg Tax Authorities

The new circular LITL n° 104/2bis has been issued by the Head of the Luxembourg tax authorities on 28 December 2015

Employers who are planning to grant a stock option plan to their employees as foreseen by the circular LITL n° 104/2 of 20 December 2012, have to notify the Head of the tax office “Bureau RTS” in charge of the control of these Luxembourg employers at least two months before setting up the scheme, and to add both a copy of the scheme and the list of the salaried beneficiaries.

The present circular applies to all stock option schemes set up as from 1 January 2016.

Stock option plans

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Furthermore, employers have to communicate in the shortest notice possible to the Head of the relevant tax office “Bureau RTS” the stock option schemes set up before 1 January 2016, and whose options were not yet granted.

For further consultation, please have a look on the circular via the following link (PDF, 136KB).

For further information, please do not hesitate to contact us.

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