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## **LUXEMBOURG IP TAX REGIME WILL FOLLOW THE “NEXUS APPROACH”**

*Pierre Gramegna, current Luxembourg Minister of Finance, has recently announced, in his reply to a parliamentary question raised by the deputy Laurent Mosar regarding “patent boxes” that Luxembourg will amend the strongly anchored “Article 50bis Regime”, i.e. the favourable IP Tax Regime, in line with the so-called “modified Nexus approach”.*

**Experts :**