

## Modification of the tax card: which changes are automatic?

The tax card is automatically updated by the Tax administration (ACD) in the different following cases:

- a change of employer;
- a change in the employer's company name or address;
- the employee is deregistered from the Joint Social Security Centre (CCSS) by the employer;
- retirement, in accordance with the social security laws;
- a change in the composition of a taxpayer's household as reported to the Children's Future Fund (*Caisse pour l'avenir des enfants* - CAE).

In addition, other automatic changes can take place. However, a distinction must be made between resident and non-resident employees.

### For the residents :

An automatic change will take place in any change of address and/or marital status of a resident taxpayer as reported to a "*Biergercenter*" of a Luxembourg communal administration.

### For the non-residents :

The non-residents registered in the National Registry of Natural Persons (*Registre national des personnes physiques* - RNPP) may request an update of their data. In this way, non-residents whose living situation has changed (moving to a new house, change in family situation, etc.) can inform all Luxembourg administrations with access to the RNPP.

In the absence of a registration to the RNPP, an update of a non-resident taxpayer's address or marital status can be made upon request to the non-resident RTS office using form 164 NR.



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