



User guide for the file sending system by OTX

- Replies to injunction letters -

(In accordance with Article 2 paragraph 2 of the law of 25 November 2014 providing for the procedure applicable to the exchange of information on request in tax matters)

Version of September 4, 2026

For reasons of tax secrecy and protection of personal data, the sending of electronic files with the Luxembourg Direct Tax Administration (ACD) via an unsecured channel (email, USB, etc.) is prohibited. For this purpose, the transfer can be done using the government's One-Time-Exchange (OTX) tool which ensures secure file transmission by a government server.

Before being able to send an electronic file to the ACD via OTX, you must first be in possession of a file transmission invitation. This invitation is sent in the form of an email containing a link to the government's OTX server.

In order to receive such an invitation, you must contact the Division of exchange of information and withholding tax on interest by sending an email to the address eoir@co.etat.lu while specifying that you wish to receive an invitation for the transmission of a response to an injunction letter by OTX.

Following your contact, an agent of the Division of exchange of information and withholding tax on interest will send you an email inviting you to upload files using the OTX tool.

Attention: the validity of this invitation is limited in time. Therefore, please request the file transmission invitation only when you are ready to send the file. The validity period is communicated to you at the bottom of the invitation.

**This request is currently set to expire on Jun 08 2018.
Please note that these files must first pass validation before being made available.**

Example: File transmission invitation by OTX

Subject: Invitation de transmission de fichier par OTX
From: eoir@co.etat.lu
Date: Tue, June 5, 2018 12:04 pm
To: demandeur.invitation@OneExampleSa.lu
Priority: Normal

Prière de nous envoyer votre réponse à notre décision d'injonction.

Link to the upload page:

<https://otx.etat.lu/standard/receive/client.php?id=6ed6d779b65611d58ef57a746865b5b01a7b789fd0fc4779124e23a4b897809d>

Automated message:

Dear Sir or Madam,

This request is currently set to expire on Jun 08 2018.
Please note that these files must first pass validation before being made available.

This message has been automatically generated by CTIE on request by **CO eoir**. If you have any further questions or problems, you may reply to this e-mail, or contact our Helpdesk:

- by e-mail "helpdesk@ctie.etat.lu"
- by phone (+352) 247 8 1111.

After clicking on the link contained in the file transmission invitation email, your internet browser will take you to the government's file transmission platform.

OTX

Drop your files here

or click to select

List of files

File	Size
There are no files attached here currently	

Your correspondent can see and download all files currently listed in "Current list of files", no additional actions are required

Depending on your combination of operating system and Internet browser, you may not be able to upload files larger than 1GiB

Remember to leave a comment, as your correspondent will be notified by e-mail

Comment

Submit comment

Your correspondent will be notified by e-mail

Subject

Test OTX

Message

Bonjour,
merci de bien vouloir envoyer votre réponse à notre décision d'injonction,
cordialement

© 2016 Centre des technologies de l'information de l'Etat - [Disclaimer](#)



The text of the file transmission invitation that was sent to you is reproduced at the bottom of the page.

Subject

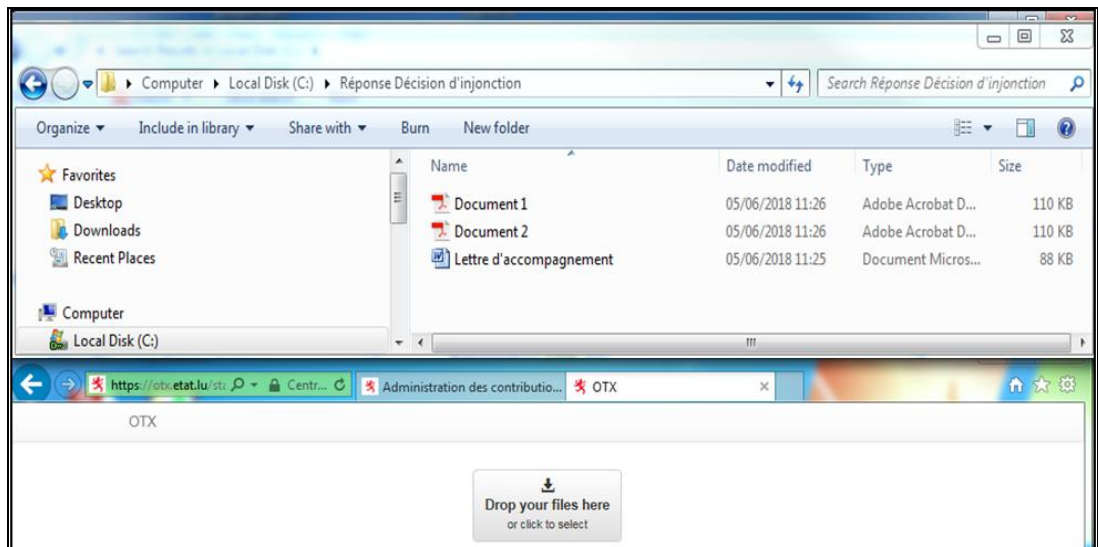
Test OTX

Message

Bonjour, ||
merci de bien vouloir envoyer votre réponse à notre décision d'injonction, ||
cordialement ||

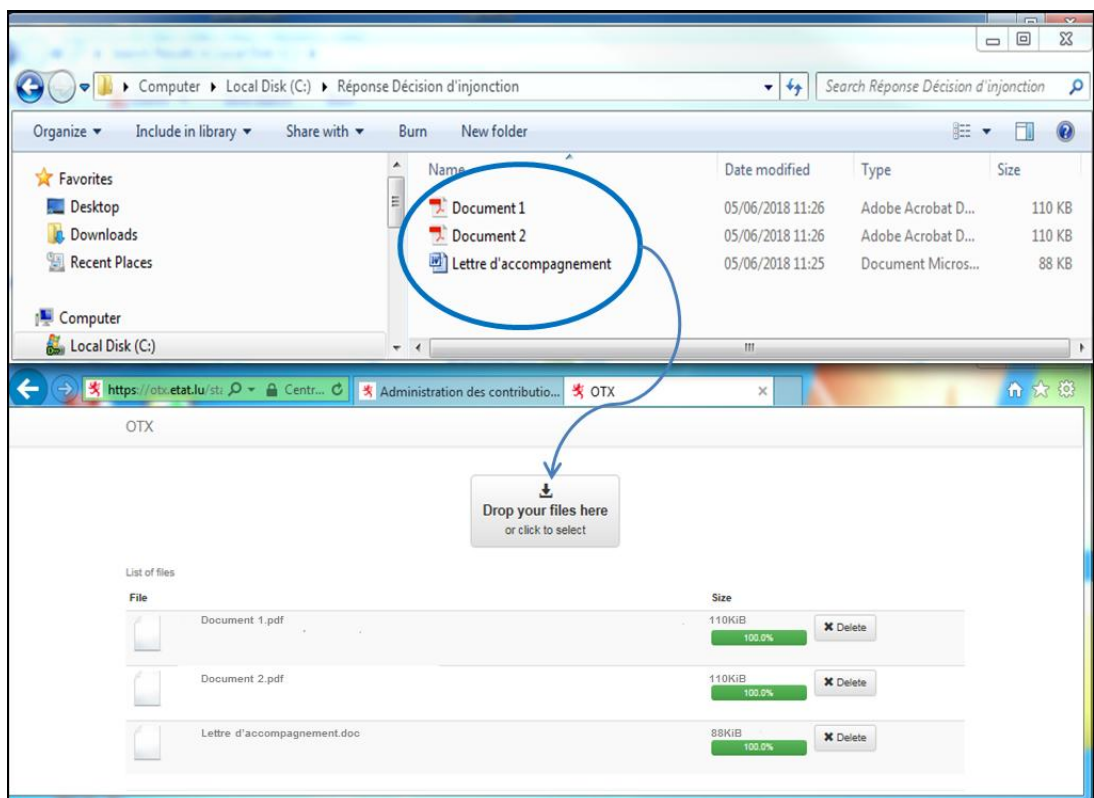
In the upper part of the page, the button  allows you to select on your network the file(s) that you wish to transmit to the ACD.

By clicking this button  , your computer's operating system will then open a window allowing you to select the file(s) to send.



Select the desired file(s) and drag them onto the button  or click on "Enter".

You will then return to the OTX page and see that the path to the file(s) you just selected has been taken. You will see, depending on the size of your file for a longer or shorter period, a download progress window before returning to the OTX page.



In the field “comment”, you must imperatively formulate a text addressed to the ACD.

Comment

Mesdames, Messieurs,

Prière de trouver en annexer notre réponse à votre décision d'injonction réf. 20XX-XXXX du XX mois 20XX.

Salutations distinguées,

Demandeur Invitation
Directeur fiscal
OneExample s.a.

Submit comment

Your correspondent will be notified by e-mail

After clicking on “Submit comment”, your text will be taken over and timestamped.

On 2018-06-07 15:13, you wrote

Mesdames, Messieurs,

Prière de trouver en annexer notre réponse à votre décision d'injonction réf. 20XX-XXXX du XX mois 20XX.

Salutations distinguées,

Demandeur Invitation
Directeur fiscal
OneExample s.a.

Now your file has been permanently transmitted.
