

COVID-19: Luxembourg announces new emergency tax measures

23 March 2020: In light of the COVID-19 crisis, the Luxembourg tax authorities have announced a series of new measures for both direct and indirect taxes. Luxembourg taxpayers who may be impacted by the COVID-19 pandemic should note the following emergency measures, which include cancellations and delays for certain Luxembourg tax filing and payment obligations.

Deadline extension for 2020 Luxembourg tax returns

The deadline for filing tax returns for both legal entities and individuals has been extended until 30 June 2020. This applies to both Luxembourg residents and non-residents.

The deadline for submitting, revoking, or amending taxpayers' choice for an individual taxation has been extended to the same date.

The emergency measures, including forms and procedures, can be found (in French) at:

<https://impotsdirects.public.lu/fr/archive/newsletter/2020/nl17032020.html>

Tax Measures Supporting Businesses – Cancellations & Delays

Luxembourg businesses experiencing liquidity problems as a result of the COVID-19 pandemic may apply for:

1. cancellation of quarterly advance tax payments for corporate income tax and municipal business tax for Q1 and Q2/2020 (net wealth tax is excluded)
2. a delay on payments of corporate income tax, municipal business tax and net wealth tax.

Requests will only apply to tax advances due after 29 February 2020.

Please note: payroll withholding tax is **not** covered and remains due and payable as normal.

More information can be found at:

<https://meco.gouvernement.lu/en/dossiers/2020/coronoavirus-entreprises.html>

Contact Us



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