

COVID-19: Luxembourg Tax Administration Emergency Support Measures

On 17 March 2020, the Luxembourg tax administration released a 'newsletter' which details support measures for Luxembourg taxpayers who may be impacted by the COVID-19 pandemic. This emergency relief includes cancellations and delays for certain Luxembourg tax filing and payment obligations.

Requests for Delays and Cancellations of Certain Taxes Due

Luxembourg businesses experiencing liquidity problems because of the COVID-19 pandemic can request the following:

- (a) cancellation of their quarterly advance tax payments for corporate income tax and municipal business tax (net worth tax is excluded); and
- (b) a delay on payments for corporate income tax, municipal business tax, and net worth tax.

The delay requests can only apply to advances due after 29 February 2020.

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

Delay of 2020 Luxembourg Tax Returns and Elections

The deadline for filing tax returns for both companies and individuals has been extended until 30 June 2020. The deadline extension also applies to any decision on modifying or revoking the choice to be taxed individually.

The emergency measures, including forms and procedures, can be found at:

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

If you would like further information, please contact your usual Maples Group contact or:

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