

## Luxembourg extends filing deadlines for tax returns

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On 21 December 2020, Luxembourg's Ministry of Finance announced an extension of the filing deadlines for tax returns of individuals and businesses as part of the Government's effort to reduce the impact of the COVID-19 pandemic on the country's economy and consequently on individuals and businesses.

Specifically, the deadline is extended from 31 March 2021 to 30 June 2021 for individuals and enterprises with respect to the filing of their 2020 income and municipal business tax returns. Individuals may also be granted an extension until 31 March 2021 for the filing of their income tax and municipal business tax returns for the year 2019. These extensions will be formalized through a law that will be submitted to the Luxembourg Parliament early January 2021.

Regarding corporations and their 2019 corporate income, municipal business and net wealth tax returns, the Ministry of Finance announced that the Direct Tax Authorities will exceptionally display flexibility with respect to the filing of tax returns for the year 2019. Concretely, the various taxation offices in charge of companies will be supported in the approach to not impose late filing surcharges (increase of up to 10% of the tax due) on corporate income and municipal business tax returns for the year 2019, which will be submitted until 31 March 2021 at the latest.

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