

## Exceptional measures implemented by the Luxembourg tax authorities to support Luxembourg taxpayers

News - 19/03/2020

On 17 March 2020, the Luxembourg tax administration issued an official newsletter on their website ([impotsdirects.public.lu](https://impotsdirects.public.lu)) stating that taxpayers, individuals or companies undergoing cash flow issues due to the coronavirus pandemic and who are taxed on commercial or agricultural and forestry profits, and taxpayers who are independent professionals can request:

- the cancellation or reduction of the quarterly advances for the payment of corporate income tax and municipal business tax for the first and second quarters of fiscal year 2020;
- the extension to up to four months of the deadline for the payment of corporate income tax, municipal business tax and net wealth tax due after 29 February 2020.

The Luxembourg tax authorities have stated that the request for cancellation of the advances and delay of payment will be automatically granted provided that the request is properly filled in and filed with the relevant tax office. In this respect, the relevant forms have been made available on the tax administration official website ([impotsdirects.public.lu](https://impotsdirects.public.lu)).

In addition, the official deadline for the filing of the 2019 tax returns for corporate and individual taxpayers is postponed to 30 June 2020.

We are at your disposal to answer any questions and provide guidance with respect to any necessary requests to be submitted to the tax authorities during these exceptional circumstances.

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