

# ATOZ ALERT

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## 2019 & 2020 tax returns: deadlines extended

22 December 2020

Since the very beginning of the COVID-19 crisis, the Luxembourg Government has showed its willingness to guarantee the continuity of the Luxembourg economy by introducing several measures aimed to support Luxembourg companies and individuals during this challenging period. In view of the upcoming new lockdown, new measures were taken yesterday to extend the deadline for filing the 2019 tax returns for the second time and to also extend the deadline for filing the 2020 tax returns.

### 2019 tax returns

As far as corporate taxpayers are concerned, the Ministry of Finance announced that the Luxembourg tax authorities will request that their tax offices do not apply penalties for late filing provided that the 2019 Corporate Income Tax (CIT), Municipal Business Tax (MBT) and Net Wealth Tax (NWT) returns are filed by 31 March 2021 at the latest.

As far as individuals are concerned, the deadline for filing the 2019 income tax and MBT returns is extended to 31 March 2021.

### 2020 tax returns

For both individuals and corporate taxpayers, the deadline for filing the income tax, CIT, MBT and NWT returns is extended from 31 March 2021 to 30 June 2021.

The extension of deadlines for filing the 2019 and 2020 tax returns will be part of a draft law to be presented to Parliament in January 2021.

**Do you have further questions?**



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