

# GMS Flash Alert



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## Luxembourg – Prime Minister Announces Deadline Extension for Filing Tax Returns

During the Prime Minister’s press conference held on 21 December 2020, regarding Luxembourg’s COVID-19 strategy, the government announced a draft law extending the official deadline for the filing of corporate and individual tax returns for the years 2019 and 2020.<sup>1</sup>

The deadline for the 2019 corporate and individual tax returns has been extended from 31 December 2020 to 31 March 2021.

The bill should be drafted and adopted by the Chamber of Deputies at the beginning of 2021.

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### WHY THIS MATTERS

This extension of the time for filing of taxes for approximately 30 days for individual taxpayers aims to facilitate compliance with tax obligations during the coronavirus public health emergency. Delaying the deadlines for these tax returns should offer individuals some relief by providing them additional time to organise their tax and financial affairs to meet their compliance obligations in this difficult period.

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### FOOTNOTE:

1 See on the Luxembourg government’s website:

[https://gouvernement.lu/fr/actualites/toutes\\_actualites/communiqués/2020/12-decembre/21-delai-declaration-impots.html](https://gouvernement.lu/fr/actualites/toutes_actualites/communiqués/2020/12-decembre/21-delai-declaration-impots.html) .

## RELATED RESOURCE

This article is excerpted, with permission, from "[PM announces new aid measures & tax extension for corporate and individual tax returns for 2019 and 2020](#)," in *Luxembourg Tax Alert 2020-22* (22 December 2020), a publication of the KPMG International member firm in Luxembourg.

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