

VAT & other indirect tax measures

- Automatic reimbursement of VAT balance of less than € 10,000 during
 - Reminder : reimbursement procedure of article 55 of the VAT law
- No penalty for late filing of VAT returns until further notice if justified by Covid 19
 - On 12 May, the VAT authorities have announced that the tolerance for the filing of returns is revoked and that returns should be filed shortly but that forced collection of tax debts remains deactivated for the time being. (without further detail).
- Possibility to request delay of payment via Guichet.lu if justified by Covid 19
- VAT offices remain open but only on appointment

Other indirect tax measures:

- VAT and custom exemption for masks and other medical equipment (testing kits, ventilators) imported for non-profit purposes allowed by the EU Commission as from 30 January 2020 for a 6 months period at the request of different Member States, including Luxembourg
- No penalty for late filing of subscription tax returns of 1st quarter of investment funds if justified by Covid 19