

### Direct tax measures for individuals

- Extension of deadlines from 31 March to 30 June 2020 for filing 2019 personal income tax declaration and especially:
  - ✓ Mod. 931 tax form for paying 20% tax rate on foreign interest
  - ✓ Change regime of taxation from joint to individual and vice-versa
- Possibility to request cancellation of Q1 and Q2 advances
- Possibility to request a four-month extension of the deadline for payment of tax
- Tax deduction for cleaner/child minder increased from EUR 5.400 pa to EUR 6.750 pa, actually from EUR 450/month to EUR 600/month as from April
- Days of teleworking for cross-border workers will remain taxable in Luxembourg and will not be counted as day spent outside Luxembourg for the “tolerance” threshold

### Direct tax measures for businesses

For legal and natural persons making a commercial profit, an agricultural and forestry profit or a profit resulting from the exercise of a liberal profession and experiencing liquidity issues as a result of the COVID-19 pandemic:

- Possibility to request **cancellation of Q1 and Q2 advances** (CIT / MBT)
- Possibility to request a four-month **extension of the deadline for payment of tax** (CIT / MBT / NWT)
  - On-line request through the website of the ACD
- Extension of the deadline for filing 2019 returns to **30 June 2020**
- Deadlines set for proceedings before Luxembourg courts are temporarily suspended or deferred

**New (law of 7 May)! Extension of deadline for administrative claims before the tax authorities**