

Input VAT newsletter

Luxembourg VAT authorities revoke the tolerance for the late filing of VAT returns justified by COVID-19

13 May 2020

On 12 May 2020, the Luxembourg VAT authorities announced that they revoke the tolerance for the late filing of VAT returns justified by COVID-19 and that taxpayers should file missing VAT returns within a short delay.

On 18 March 2020, the Luxembourg VAT authorities (“Administration de l’enregistrement, des domaines et de la TVA” (“AEDT”)) indicated that, until further notice, no penalties would apply in case of late filing of VAT returns justified by COVID-19. This measure was a temporary one that the AEDT could remove when appropriate.

On 12 May 2020, the AEDT announced that they have revoked this tolerance. The AEDT indicated that taxpayers should file the missing VAT returns within a short delay but without giving any further details.

The AEDT also announced that there will be no forced collection of tax debts for the time being. Once again, the AEDT did not provide further details.

Regarding other COVID-19 related measures, it is worth noting that the communication of the AEDT includes no details about the possibility to request a delay of payment via Guichet.lu if justified by COVID-19 (as they announced on 7 April 2020).

Finally, a reminder for those with VAT credit balances to be refunded that article 55.3 of the Luxembourg VAT law foresees a specific ad-hoc refund procedure.

Taxpayers who were using this administrative tolerance should now examine how to file their VAT returns not filed within the usual delays as soon as possible.

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