

Electronic filing of corporate income tax, municipal business tax and net worth tax returns now possible in Luxembourg

Luxembourg tax alert

On 29th October 2015, Luxembourg's Minister of Finance Pierre Gramegna presented the new electronic filing tool for corporate income tax, municipal business tax and net worth tax returns (hereafter "tax returns") in Luxembourg.

Therefore, commercial companies based in Luxembourg can now submit their income tax returns electronically, in the same way as was already possible for the purposes of filing VAT returns.

Luxembourg resident commercial companies with a LuxTrust product or an electronic ID card will now be able to electronically submit their tax returns via the interactive and secure online portal "**MyGuichet**", either by using the online assistant submitting tool or with a pre-filled form in XML format.

The new procedure is expected to be less time consuming, more ecological and much more flexible than before, with electronic submissions possible at any time of the day, any day of the week. A step by step guide to filing the tax returns electronically is available on the website of **My Guichet** with the online assistant providing explanations on which documentation is required in PDF format.

For each submission, the information needs to be validated, the annexes and attachments transmitted, and the tax return signed before the filing is final. For confidentiality and security purposes, the person submitting the tax returns will have to sign using LuxTrust product. It is also possible to consult any correspondence with the Luxembourg tax authorities in this portal.

Electronic filing is available for tax returns as from tax year 2014. It should be noted that due to certain regulatory changes at EU level, the submission of 2015 tax returns will be possible in due course. This method of filing will gradually become mandatory.

Some frequently asked questions are available on the site of the Luxembourg tax authorities ([here](#)).



This method of electronic submission of tax returns forms part of the government's programme to modernise services offered by the state.

In addition to its strong tax expertise, Deloitte can help you adapt business processes to increase efficiency and achieve a complete dematerialisation from the communication of the information to the filing of the tax returns.

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