



LINARI LAW FIRM

AVOCATS A LA COUR

**\*\*\* Proposal to postpone current income tax return filing deadlines and to introduce financial aids for self-employed \*\*\***

This week two new draft laws were deposited with the Luxembourg legislator aimed at alleviating the consequences resulting from the ongoing Covid-19 outbreak.

The first draft law hence proposes to postpone the filing of individual income tax returns for individuals for the year 2019 to 31 March 2021, while the filing of the income tax returns for the year 2020 for both individuals and companies could be postponed to 30 June 2021.

On the other hand, the objective of the second draft law is to put in place financial aids for those self-employed individuals, who are encountering financial difficulties resulting from the Covid-19 outbreak. Similarly to the financial aids from the previous year, the draft law proposes to provide eligible self-employed individuals, notably, those exercising their principal activity under a self-employed status and being affiliated with the national social security, with a one-off non-refundable and non-taxable allowance in the amount ranging from EUR 3,000 to EUR 4,000.



Both draft laws still need to be approved by the members of parliament to become effective.

Do not hesitate to reach out to your LLF team for additional information.

Linari Law Firm  
128 Rue du Cimetière L-8018 Strassen  
[www.linari-law.lu](http://www.linari-law.lu)