

FATCA

Reporting obligation	Original deadline	New deadline
Luxembourg Reporting Financial Institutions' reporting of information concerning the year 2019 to the Luxembourg Tax Administration (LTA) ¹	30 June 2020	30 September 2020

¹ A similar extension is also granted by the IRS in the USA
(see <https://www.irs.gov/newsroom/irs-grants-extension-of-time-to-file-fatca-information-returns>)

CRS

Reporting obligation	Original deadline	New deadline
Luxembourg Reporting Financial Institutions' reporting of information concerning the year 2019 to the LTA	30 June 2020	30 September 2020
LTA's exchange of information concerning the year 2019 with other competent authorities	30 September 2020	31 December 2020

DAC6

Reporting obligation	Original deadline	New deadline
Intermediaries or taxpayers report on reportable cross-border arrangements made available for implementation, that are ready for implementation or which first phase of implementation was carried out between 1 July 2020 and 31 December 2020	Within 30 days starting at the earliest of (i) the day after the cross-border arrangement was made available for implementation, (ii) the day after the arrangement was ready for implementation, or (iii) the date when the first phase of implementation was carried out	Within 30 days starting on 1 January 2021
Intermediaries report on direct or indirect help, assistance or advice to reportable cross-border arrangements during the period comprised between 1 July 2020 and 31 December 2020	Within 30 days starting the day after the intermediary has provided, directly or indirectly, help assistance or advice	Within 30 days starting on 1 January 2021
Updates regarding marketable cross-border arrangements made available for implementation, that are ready for implementation or which first phase of implementation was carried out between 1 July 2020 and 31 December 2020	First quarterly report to be filed by 30 September 2020	First quarterly report to be filed by 30 April 2021
Intermediaries covered by professional secrecy notification to other intermediaries or the taxpayer concerned about their reporting obligations concerning reportable cross-border arrangements made available for implementation, that are ready for implementation or which first phase of implementation was carried out between 1 July 2020 and 31 December 2020	Within 10 days starting the earliest of (i) the day after the cross-border arrangement was made available for implementation, (ii) the day after the arrangement was ready for implementation, or (iii) the date when the first phase of implementation was carried out	Within 10 days starting on 1 January 2021
Intermediaries and taxpayers report on reportable cross-border arrangements which first phase was put in place between 25 June 2018 and 30 June 2020	By 31 August 2020	By 28 February 2021
First exchange of information by the LTA	By 31 October 2020	By 30 April 2021