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Corona Update Tax: Tax Relieves granted by the federal and state governments

**Overview of all tax-related measures
announced until 17th of December 2021**

December 2021

Content 2021

- General information
- Overview of the German federal government's measures
- Overview of the German federal states' information portals

General information

Corona-Update Tax

The following is a list of tax measures currently in effect as a result of the Corona pandemic for 2021. Details of past measures, some of which are still in effect, can be found in the 2020 BACK-UP.



Helpful FAQ from the Federal Ministry of Finance (BMF):

https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/2020-04-01-FAQ_Corona_Steuern_Anlage.pdf?__blob=publicationFile&v=2

Tax-related measures in times of the Corona crisis

Summary and non-exhaustive description of the measures for affected companies

Extensions of deadlines (1/2)

I. Filing deadlines

1. General

There is a possibility of fundamental extensions of deadlines on the part of the tax authorities (each at federal state level, can therefore be granted differently)

2. Tax returns

- Especially for some **tax returns**, there are **no general extensions (preliminary VAT return's WHT declarations)**, however, there are special regulations for “Companies suffering direct and not insignificant negative economic consequences from the Corona crisis” (https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/2020-04-01-FAQ_Corona_Steuern_Anlage.pdf?__blob=publicationFile&v=2)
- A deadline extension of **max. 2 months** applies to income tax registrations (https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/2020-04-01-FAQ_Corona_Steuern_Anlage.pdf?__blob=publicationFile&v=2)

3. Annual tax returns

- Tax returns prepared for the **2019 calendar year** by tax advisors may be filed until **August 31, 2021**. (<https://dip21.bundestag.de/dip21/btd/19/257/1925795.pdf>) This applies to income tax, corporate income tax, VAT and declarative statements according to AStG. Correspondingly, the start of interest on tax refunds or back payments for 2019 has also been postponed by half a year to **October 1, 2021**. (http://www.bgbl.de/xaver/bgbl/start.xav?startbk=Bundesanzeiger_BGBL&jumpTo=bgbl121s0237.pdf)
 - Confirmed by BMF letter dated March 16, 2021: https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Weitere_Steuerthemen/Abgabenordnung/2021-03-16-Aufhebung-Verlaengerung-Steuererklarungsfrist-VZ-2019.pdf?__blob=publicationFile&v=2
 - BMF letter dated April 15, 2021: (https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Weitere_Steuerthemen/Abgabenordnung/2021-04-15-anwendungsfragen-zur-verlaengerung-der-steuererklarungsfrist-und-der-zinsfreien-karenzzeit.pdf?__blob=publicationFile&v=1)
- However, this does not apply to the deadline pursuant to Section 138 (5) AO (esp. notification acquisition / disposal of foreign participations / permanent establishments). For the circumstances realized in 2019, the deadline continues to be **28.02.2021**. (<https://dip21.bundestag.de/dip21/btd/19/257/1925795.pdf>)

Tax-related measures in times of the Corona crisis

Summary and non-exhaustive description of the measures for affected companies

Extensions of deadlines (2/2)

3. Annual tax returns

- Three-month extension of the declaration deadline (until May 31, 2022) and the interest-free grace period for the 2020 assessment period in advised cases (<https://dserver.bundestag.de/btd/19/298/1929848.pdf>)
- Application questions regarding the extension of the tax return deadlines and the interest-free grace periods by the law of June 25, 2021 (https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Weitere_Steuerthemen/Abgabenordnung/2021-07-20-anwendungsfragen-zur-verlaengerung-der-steuererklarungsfrist-und-der-zinsfreien-karenzzeit.pdf?__blob=publicationFile&v=1)

4. Import VAT

- The due date for import VAT for imports of the December deferral period will be uniformly postponed from January 16, 2021 to February 26, 2021. The due dates for subsequent deferral periods shall be postponed accordingly. (https://www.bgbl.de/xaver/bgbl/start.xav?startbk=Bundesanzeiger_BGBl&jumpTo=bgbl120s1512.pdf&utm_source=CleverReach&utm_medium=email&utm_campaign=2020-06-30---Tax+Alert+Umsatzsteuer&utm_content=Mailing_12072910#__bgbl__%2F%2F%5B%40attr_id%3D%27bgbl120s1512.pdf%27%5D__1613464909562)

II. Tax-relevant deadlines

- Application of the extension of the **conversion tax periods** in Sec. 9 Sentence 3 and Sec. 20 (6) UmwStG from eight to twelve months, Corona-related also to 2021. (https://www.bundesrat.de/SharedDocs/drucksachen/2020/0601-0700/677-20.pdf;jsessionid=B653017648DEAEC98818674BA6E02120.2_cid374?__blob=publicationFile&v=1)
- Extension for **reinvestment deadlines** of the tax-exempt reserve for replacement purchases has been extended. (https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Einkommensteuer/2021-01-13-ruecklage-fuer-ersatzbeschaffung-verlaengerung.pdf?__blob=publicationFile&v=1)

III. Other

- Due to Corona no fine proceedings will be initiated before April 6th because of missing publications of annual accounts for the year 2019. (https://www.bundesjustizamt.de/DE/Themen/Ordnungs_Bussgeld_Vollstreckung/Jahresabschluesse/Jahresabschluesse_node.html)

Tax-related measures in times of the Corona crisis

Summary and non-exhaustive description of the measures for affected companies

Adjustment of advance payments

- Applications for a **reduction of income and corporate income tax advance payments** as well as the tentative tax for the purpose of trade tax advance payments can be filed with the tax offices **until December 31, 2021**.
(https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Steuerarten/Gewerbesteuer/2021-01-25-gewerbesteuerliche-massnahmen-zur-beruecksichtigung-der-auswirkungen-des-coronavirus-anlage.pdf?__blob=publicationFile&v=2)
- Adjustment of trade tax advance payments and deferral of trade taxes by the local municipalities upon application

Deferral of taxes already due or becoming due

- **At the request** of the taxpayer, tax payments that **are already due or due** (income tax, corporate tax, trade tax and sales tax) can be **deferred without interest until March 31, 2021**
 - A deferral is granted until June 30, 2021
 - Follow-up deferrals possible until December 31, 2021 (by agreeing installment payment agreements)
 - No payment of deferred interest
 - Deferral is only possible if the tax payment has already been determined
- Companies must apply for deferrals of trade tax to the responsible municipalities (exception: city states)
- No strict requirements on the part of the tax authorities for deferral requests (https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/2020-04-01-FAQ_Corona_Steuern_Anlage.pdf?__blob=publicationFile&v=2)
- The special advance payment for sales tax can probably also be suspended for the year 2021 if the respective company is severely affected by the crisis (https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/2020-04-01-FAQ_Corona_Steuern_Anlage.pdf?__blob=publicationFile&v=2)
- Further extension of the procedural tax concessions (BMF letter dated 18. 03. 2021)
(https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Weitere_Steuerthemen/Abgabenordnung/2021-03-18-steuerliche-massnahmen-zur-beruecksichtigung-der-auswirkungen-des-coronavirus-verlaengerung.pdf?__blob=publicationFile&v=2)
 - Extension of postponement options until 30 June 2021
 - Execution may be extended until 30 September 2021
 - Adjustment of advance payments possible up to 31 December 2021

Tax-related measures in times of the Corona crisis

Summary and non-exhaustive description of the measures for affected companies

Deferral of taxes already due or becoming due

- Further extension of the procedural tax concessions (BMF letter dated 07.12.2021) (https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Weitere_Steuerthemen/Abgabenordnung/2021-12-07-steuerliche-massnahmen-zur-beruecksichtigung-der-auswirkungen-des-coronavirus-COVID-19-SARS-CoV-2.pdf?__blob=publicationFile&v=1)
 - Extension of postponement options until 30 June 2022
 - Execution may be extended until 31 March 2022; Follow-up deferrals possible until June 30, 2022 (under agreement of installment payment arrangements)
 - Adjustment of advance payments possible up to 30 June 2022

Amendments of tax regulations

I. Income tax

- The applicable tax loss carry back will be increased for the years 2020 and 2021 to a maximum amount of EUR 10 million and EUR 20 million, respectively (in case of joint assessment, 3rd Corona Tax Relief Act, March 10, 2021). (https://www.bundesfinanzministerium.de/Content/DE/Gesetzestexte/Gesetze_Gesetzesvorhaben/Abteilungen/Abteilung_IV/19_Legislaturperiode/Gesetze_Verordnungen/2021-03-17-Drittes-Corona-Steuerhilfegesetz/4-Verkuendetes-Gesetz.pdf?__blob=publicationFile&v=2)
- Immediate depreciation of certain digital assets has been announced (<https://www.bundesregierung.de/resource/blob/997532/1840868/1c68fcd2008b53cf12691162bf20626f/2021-01-19-mpk-data.pdf?download=1>)
- Actual letter of the Federal Ministry of Finance as of 26.02.2021 (https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Einkommensteuer/2021-02-26-nutzungsdauer-von-computerhardware-und-software-zur-dateneingabe-und-verarbeitung.pdf?__blob=publicationFile&v=1)

II. VAT

- Extension of temporary reduction in VAT rate for restaurant and food services from 19 to 7 percent beyond June 30, 2021, to December 31, 2022, 3rd Corona Tax Relief Act, March 10, 2021. (https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/Umsatzsteuer-Anwendungserlass/2021-06-03-verlaengerung-befristete-anwendung-des-ermaessigten-umsatzsteuersatzes-fuer-restaurations-und-verpflegungsdienstleistungen.pdf?__blob=publicationFile&v=1)
(https://www.bundesfinanzministerium.de/Content/DE/Gesetzestexte/Gesetze_Gesetzesvorhaben/Abteilungen/Abteilung_IV/19_Legislaturperiode/Gesetze_Verordnungen/2021-03-17-Drittes-Corona-Steuerhilfegesetz/4-Verkuendetes-Gesetz.pdf?__blob=publicationFile&v=2)
- Scholz wants to make it easier for traders to donate goods due to Corona crisis (<https://www.spiegel.de/wirtschaft/service/olaf-scholz-will-haendlern-sachspenden-wegen-coronakrise-erleichtern-a-af06e335-cba1-4592-9c3e-82bd34543b09>)

Tax-related measures in times of the Corona crisis

Summary and non-exhaustive description of the measures for affected companies

Further extensions of fiscal measures

- Tax measures to promote assistance for people affected by the Corona crisis; extension of the temporal scope of the BMF letter of April 9, 2020 (IV C 4 - S 2223/19/10003 :003) and its supplements of May 26, 2020 (IV C 4 - S 0174/19/10002 :008) and of December 18, 2020 (IV C 4 - S 2223/19/10003 :006)
 - Extension of the measures mentioned in the BMF letters until December 31, 2022.
(https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Weitere_Steuerthemen/Abgabenordnung/2021-12-15-steuerliche-massnahmen-zur-foerderung-der-hilfe-fuer-von-der-corona-krise-betroffene-verlaengerung.pdf?__blob=publicationFile&v=2)
- VAT relief measures in connection with the Corona crisis; **extension of the relief measures taken until December 31, 2022**
 - Free transfers of value with regard to medical material or personnel
 - Sales tax exemption for the transfer of material resources and premises as well as employees
 - Input tax deduction for change of use
(https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/2021-12-14-umsatzsteuerliche-billigkeitsmassnahmen-im-zusammenhang-mit-der-corona-krise.pdf?__blob=publicationFile&v=1)

Tax-related measures in times of the Corona crisis

Summary and non-exhaustive description of the measures for affected companies

Cross-border issue (regulations for cross-border commuters, permanent establishment issues, and the like)

- Consultation Agreement on the taxation of cross-border commuters between **Germany** and
 - **France:** at least until 30.06.2021
(https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Frankreich/2020-12-5-zweite-Verlaengerung-Konsultationsvereinbarung-DE-FR-Covid-19-Besteuerung-Grenzpendler.pdf?__blob=publicationFile&v=2)
 - Third extension of the Consultation Agreement dated 16.03.2021
https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Frankreich/2021-03-16-dritte-Verlaengerung-Konsultationsvereinbarung-DE-FR-Covid-19-Besteuerung-Grenzpendler.pdf?__blob=publicationFile&v=2
 - **Netherlands:** at least until 31.12.2021
(https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Niederlande/2020-12-11-DBA-Niederlande-zweite-Verlaengerung-Konsultationsvereinbarung.pdf?__blob=publicationFile&v=2)
 - Fifth extension of the Consultation Agreement dated 15.09.2021
https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Niederlande/2021-09-15-DBA-Niederlande-fuenfte-Verlaengerung-Konsultationsvereinbarung.pdf?__blob=publicationFile&v=2
 - **Belgium:** at least until 31.12.2021
(https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Belgien/2020-12-21-Belgien-Abkommen-DBA-Verlaengerung-Konsultationsvereinbarung-Besteuerung-Grenzpendler.pdf?__blob=publicationFile&v=2)
 - Seventh extension of the Consultation Agreement dated 06.05.2021
https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Belgien/2021-09-29-Belgien-Abkommen-DBA-Verlaengerung-Konsultationsvereinbarung-Besteuerung-Grenzpendler.pdf?__blob=publicationFile&v=2
 - **Luxembourg:** automatic extension since 31.12.2020 until terminated by either contracting state
(https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Luxemburg/2020-10-20-besteuerung-von-grenzpendlern-nach-luxemburg.pdf?__blob=publicationFile&v=1)
 - Agreement on continued validity until (at least) 31.03.2021
https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Luxemburg/2021-12-06-besteuerung-von-grenzpendlern-nach-luxemburg-fortgeltung.pdf?__blob=publicationFile&v=2

Tax-related measures in times of the Corona crisis

Summary and non-exhaustive description of the measures for affected companies

Cross-border issue (regulations for cross-border commuters, permanent establishment issues, and the like)

- Consultation Agreement on the relief of cross-border workers with regard to the measures to combat the Covid 19 pandemic
 - **Income Tax Treaty Germany - Austria:** automatic extension since 31.12.2020 until terminated by either contracting state
(https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Oesterreich/2020-10-30-konsultationsvereinbarung-zwischen-der-bundesrepublik-deutschland-und-der-republik-oesterreich-vom-27-10-2020.pdf?__blob=publicationFile&v=2)
 - **Income Tax Treaty Germany – Switzerland:** at least until 31.03.2022

(https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Schweiz/2020-06-12-DBA-Schweiz-COVID-19-Konsultationsvereinbarung-11-Juni-2020.pdf?__blob=publicationFile&v=1)

(https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Schweiz/2021-05-07-DBA-Schweiz-COVID-19-Konsultationsvereinbarung-27-April-2021.pdf?__blob=publicationFile&v=2)

(https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Schweiz/2021-09-08-DBA-Schweiz-COVID-19-information-ueber-die-konsultationsvereinbarung.pdf?__blob=publicationFile&v=1)

(https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Schweiz/2021-12-01-DBA-Schweiz-COVID-19-information-ueber-die-konsultationsvereinbarung.pdf?__blob=publicationFile&v=2)
 - **Income Tax Treaty Germany – Poland:** automatic extension since 31.12.2020 until terminated by either contracting state
(https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Polen/2020-12-08-Konsultationsvereinbarung-DE-PL-Covid-19-Besteuerung-Grenzpendler.pdf?__blob=publicationFile&v=1)
- Consultation Agreement: tax treatment of wages in the **home office**
 - **Income Tax Treaty Germany – Austria:** applicable to workdays from 11.03.2020 – 31.03.2021, subsequently automatic extension
(https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Oesterreich/2021-01-25-konsultationsvereinbarung-zwischen-der-bundesrepublik-deutschland-und-der-republik-oesterreich-vom-15-01-2021.pdf?__blob=publicationFile&v=2)
 - Extension with BMF letter dated 07.10.2021 until at least 31 December 2021
(https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Oesterreich/2021-10-07-konsultationsvereinbarung-zwischen-der-bundesrepublik-deutschland-und-der-republik-oesterreich-vom-29-09-2021.pdf?__blob=publicationFile&v=2)

Tax-related measures in times of the Corona crisis

Overview of the German federal states' information portals

Federal state	Information	As amended	Information portal/source
Baden-Württemberg	-		
Bavaria	Continuously updated overview of tax measures for people affected by Corona and frequently asked questions	29.04.2020	https://www.stmfh.bayern.de/service/finanzielle_hilfen/corona_2020/
Berlin	Continuously updated overview of tax measures for people affected by Corona	29.04.2020	https://www.berlin.de/sen/finanzen/steuern/informationen-fuer-steuerzahler-/artikel.910208.php
Brandenburg	Continuously updated overview of tax measures for people affected by Corona	28.04.2020	https://mdfe.brandenburg.de/cms/detail.php/lbm1.c.224141.de
Bremen	Continuously updated overview of tax measures for people affected by Corona and frequently asked questions	17.04.2020	https://www.finanzen.bremen.de/detail.php?gsid=bremen53.c.79065.de
Hamburg	-		
Hesse	Continuously updated overview of tax measures for people affected by Corona and frequently asked questions	28.04.2020	https://www.frankfurt-main.ihk.de/recht/steuerrecht/steuerliche-ma%C3%9Fnahmen-corona-virus/
Mecklenburg-Vorpommern	Continuously updated overview of tax measures for people affected by Corona and frequently asked questions	29.04.2020	https://www.regierung-mv.de/Landesregierung/fm/Service/corona-faq/
Lower Saxony	FAQ on the Corona virus: Allocation of aid and protection funds; tax deferral for liquidity provision; tax treatment of state emergency aid	29.04.2020	https://www.mf.niedersachsen.de/startseite/themen/steuern/antworten-auf-haufig-gestellte-steuerliche-fragen-faqs-im-zusammenhang-mit-dem-corona-virus-186548.html
Nord Rhine-Westphalia	Tax forms, instructions and links with regard to tax measures in connection with the Corona crisis	29.04.2020	https://www.finanzverwaltung.nrw.de/de/steuererleichterungen-aufgrund-der-auswirkungen-des-coronavirus
Rhineland-Palatinate	Letter re. tax-related measures Corona virus - collective applications for deadline extensions possible; waiver of set-off of tax arrears; revocation of SEPA direct debit mandates	31.03.2020	https://www.sbk-rlp.de/inhalte/uploads/LfSt-Corona-03_Info_StBk_Billigkeitsma%C3%9Fnahmen_Stand-31-03-20.pdf
Saarland	-		
Saxony	Continuously updated overview of tax measures for people affected by Corona and frequently asked questions	15.04.2020	https://www.coronavirus.sachsen.de/steuern-und-finanzen-4134.html?_cp=%7B%22accordion-content-4585%22%3A%7B%226%22%3Atrue%7D%7D
Saxony-Anhalt	-		
Schleswig- Holstein	-		
Thuringia	Application form of the Thuringian Ministry of Finance in connection with further tax measures due to the Corona virus' effects	23.04.2020	https://www.stbk-thueringen.de/aktuelles/aktuelles/details/newsarticle/detail/News/antragsformular-des-thueringer-finanzministeriums-zu-weiteren-steuerlichen-massnahmen-wegen-der-auswir.html

Please do not hesitate to ask your questions.



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BACK-UP 2020

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Tax-related measures in times of the Corona crisis

Summary and non-exhaustive description of the measures for affected companies (1/3)

Extensions of deadlines

Under the current circumstances, it can sometimes be difficult to meet filing and payment deadlines due to a possible shortage of staff and/or funds. So far, **general extensions** have been granted by **the individual federal states'** tax authorities **to a different extent**, however, there are no uniform regulations.

In particular for **tax returns**, there are currently **no general extensions**. This applies in particular to advance VAT returns and capital gains tax returns. Currently, late filing penalties and late payment fines are subject to the general regulations; therefore, it is often advisable for companies affected by the Corona pandemic to **file a corresponding extension request**. Wage tax returns are subject to an extension of no more than 2 months.

The filing deadlines for the 2019 reports to the artists' social insurance funds and the compensation levy for non-employment of the severely disabled have been extended from March 31, 2020 to June 30, 2020.

Adjustment of advance payments

Applications for a **reduction of** income tax and corporate income tax **advance payments** as well as the trade tax base value for trade tax advance payment purposes can be filed with the tax offices for demonstrably directly and significantly affected companies **by December 31, 2020**.

The adjustment of trade tax advance payments and the deferral of trade taxes will be made upon application by the local municipalities. The municipality is bound by the tax office's assessment notice and must adjust the trade tax advance payment.

As soon as it becomes clear that the taxpayer's current year income is going to be lower than expected before the Corona pandemic, the **tax advance payments will be reduced in a fast and uncomplicate manner**. This will help improve the liquidity situation.

Deferral of taxes already due or becoming due

Upon the taxpayer's **application, tax payments** (income tax, corporate income, trade tax and VAT) **already due or becoming due** can be deferred, **interest-free, until March 31, 2021**, to the extent the payables cannot be settled due to financial problems resulting from the Corona pandemic. **The value of the damages incurred does not necessarily have to be proven in detail**. The tax authorities refrain from imposing interest on deferred payments. The deferral is generally granted only if the tax payment has already been assessed. Trade tax deferrals must be applied for by the companies with the competent municipalities (exception: city states).

Applications for deferral must be filed with the competent tax offices or municipalities **by December 31, 2020**.

The tax offices do not impose any strict requirements in connection with an examination of the conditions for deferral.

Tax-related measures in times of the Corona crisis

Summary and non-exhaustive description of the measures for affected companies (2/3)

Enforcement measures

The tax offices are supposed to refrain from enforcement measures until December 31, 2020 for all taxes in arrears or due by this date (income tax, corporate income tax, trade tax and VAT) if the tax office becomes aware of the fact, due to the judgment debtor's notification or otherwise, that the judgment debtor is directly and not inconsiderably affected.

Late payment fines arising during the period from the BMF letter's publication (March 19, 2020) until December 31, 2020 for taxes becoming due shall be waived in the relevant cases as of December 31, 2020. The tax offices can regulate the abatement by general decree (Art. 118 sentence 2 AO).

Further VAT-related relieves

Besides the deferral of VAT payments and the reduction of VAT advance payments, some federal states provide the option to be reimbursed for the special advance payments already made for the permanent extension.

Furthermore, we will be more than happy to advise you as to how to increase your liquidity in times of the Corona virus by means of additional measures.

Investment tax measures

Breaches of the limits between March 1, 2020 and April 30, 2020 do not result in a loss of a public fund's tax status as equity or mixed fund and are generally not considered as material breach of the investment regulations for special investment funds.

Other taxes

For other taxes, such as energy tax and air transport tax administrated by the customs authorities or insurance tax administrated by the German Federal Central Tax Office, there are also facilitated possibilities for deferment, stay of execution and adjustment of advance payments.

Short-time working allowance

Due to the current situation, improved regulations for the short-time working allowance (law of March 13, 2020) have been implemented. We will be more than happy to support you in connection with any questions on the short-time working allowance as well as the related tax and labor-law related implications.

Tax-related measures in times of the Corona crisis

Summary and non-exhaustive description of the measures for affected companies (3/3)

Deferral of social security contributions

In general, companies directly and considerably affected by the Corona crisis, have the option to file an **application for deferral of social security contributions, if such contributions' payment would entail considerable hardship for the company** (Art. 76 para. 2 SGB IV (German Social Security Code)). Such hardship can include a significant loss of the company's revenue due to the Corona crisis. According to the central association of the German statutory health insurance funds, such companies can use the option of a facilitated deferral of social insurance contributions. Such facilitated deferral is mainly characterized by the **absence of a security deposit and deferral interest**. In addition, **no late payment fines or dunning charges will be levied and enforcement measures will be suspended** for contributions that have become due by then. Such deferral currently applies to the contributions for March, April and May 2020. However, the continued deferral for May 2020 requires a (new and uniform) application (cf. <https://www.bakertilly.de/news/detail/corona-hilfen-vereinfachte-stundung-der-sozialversicherungsbeitraege-bis-mai-2020-verlaengert.html>).

The central association of the German statutory health insurance funds emphasizes that, in addition to the general prerequisites for a deferral of contributions, the **relief options of the short-time working allowance and other subsidies and loans should primarily be utilized**. After the deferral has been granted, the financial resources thus available must be used for the payment of social security contributions, including the contributions deferred until then. Furthermore, this is accompanied by the association of the German statutory health insurance funds' expectations that the deferred amounts will be paid together with the contributions for July 2020 at the latest.

For contributions from June 2020 onwards, the simplified deferral procedure has been transferred to the regular deferral procedure pursuant to Art. 76 Sec. 2 SGB IV. The regulatory deferral procedure can be applied if immediate collection of the contributions would entail considerable hardship for the company and the claim is not jeopardized by the deferral. According to the central association of the German statutory health insurance funds, it can regularly be assumed, with regard to the special situation of the companies affected by the Corona pandemic, that considerable hardship exists in this respect if the payment difficulties are of a temporary nature and the realization of the contribution claim is not jeopardized. In this respect, the basic conditions for the regular deferral of contribution claims would be fulfilled. Under certain conditions, the assessment of deferral interest and the provision of a security can also be waived in the regular deferral procedure. However, there is no automatic waiver as in the simplified deferral procedure. The omission of deferral interest may, for example, depend on the company's offer to pay in installments.

Payroll tax deferrals and extension

The current legal situation does **not allow a deferral of payroll tax**. Instead, a filing extension for the payroll tax return is possible nationwide upon application pursuant to Art. 109 Sec. 1 AO. Such extension must not exceed 2 months. **Our payroll tax specialists will be more than happy to advise you on current payroll tax issues** such as the facilitated conditions for short-time work or compensation for loss of earnings in case of employment bans.

Effects on tax audits

One must generally assume that the tax offices will be closed for the public and that **tax audits will be interrupted**. **The offices can still be contacted** through telecommunication channels. With regard to the limitation period for assessments in connection with tax audits, Art. 171 Sec. 4 sentence 1 AO is applicable; furthermore, the requirements pursuant to Art. 171 Sec. 1 AO should have been met according to which the **assessment period does not expire** as long as the taxes cannot be assessed during the last six months of the limitation period due to force majeure.

Tax-related measures in times of the Corona crisis

Overview of the German federal states' information portals

Federal state	Information	As amended	Information portal/source
Baden-Württemberg	-		
Bavaria	Continuously updated overview of tax measures for people affected by Corona and frequently asked questions	29.04.2020	https://www.stmfh.bayern.de/service/finanzielle_hilfen/corona_2020/
Berlin	Continuously updated overview of tax measures for people affected by Corona	29.04.2020	https://www.berlin.de/sen/finanzen/steuern/informationen-fuer-steuerzahler-/artikel.910208.php
Brandenburg	Continuously updated overview of tax measures for people affected by Corona	28.04.2020	https://mdfe.brandenburg.de/cms/detail.php/lbm1.c.224141.de
Bremen	Continuously updated overview of tax measures for people affected by Corona and frequently asked questions	17.04.2020	https://www.finanzen.bremen.de/detail.php?gsid=bremen53.c.79065.de
Hamburg	-		
Hesse	Continuously updated overview of tax measures for people affected by Corona and frequently asked questions	28.04.2020	https://www.frankfurt-main.ihk.de/recht/steuerrecht/steuerliche-ma%C3%9Fnahmen-corona-virus/
Mecklenburg-Vorpommern	Continuously updated overview of tax measures for people affected by Corona and frequently asked questions	29.04.2020	https://www.regierung-mv.de/Landesregierung/fm/Service/corona-faq/
Lower Saxony	FAQ on the Corona virus: Allocation of aid and protection funds; tax deferral for liquidity provision; tax treatment of state emergency aid	29.04.2020	https://www.mf.niedersachsen.de/startseite/themen/steuern/antworten-auf-haufig-gestellte-steuerliche-fragen-faqs-im-zusammenhang-mit-dem-corona-virus-186548.html
Nord Rhine-Westphalia	Tax forms, instructions and links with regard to tax measures in connection with the Corona crisis	29.04.2020	https://www.finanzverwaltung.nrw.de/de/steuererleichterungen-aufgrund-der-auswirkungen-des-coronavirus
Rhineland-Palatinate	Letter re. tax-related measures Corona virus - collective applications for deadline extensions possible; waiver of set-off of tax arrears; revocation of SEPA direct debit mandates	31.03.2020	https://www.sbk-rlp.de/inhalte/uploads/LfSt-Corona-03_Info_StBk_Billigkeitsma%C3%9Fnahmen_Stand-31-03-20.pdf
Saarland	-		
Saxony	Continuously updated overview of tax measures for people affected by Corona and frequently asked questions	15.04.2020	https://www.coronavirus.sachsen.de/steuern-und-finanzen-4134.html?_cp=%7B%22accordion-content-4585%22%3A%7B%226%22%3Atrue%7D%7D
Saxony-Anhalt	-		
Schleswig-Holstein	-		
Thuringia	Application form of the Thuringian Ministry of Finance in connection with further tax measures due to the Corona virus' effects	23.04.2020	https://www.stbk-thueringen.de/aktuelles/aktuelles/details/newsarticle/detail/News/antragsformular-des-thueringer-finanzministeriums-zu-weiteren-steuerlichen-massnahmen-wegen-der-auswir.html

Tax-related measures in times of the Corona crisis

Overview of the measures according to federal states (1/4)

Federal state	Measures	As amended	Source
Baden-Württemberg	<ul style="list-style-type: none"> Reduction of advance payments (income tax, corporate income tax and VAT) and of the trade tax base value for advance payment purposes. Interest-free deferral of income tax, corporate income tax and VAT. Suspension of enforcement measures. Abatement of late payment fines. 	20.03.2020	Finanzministerium BW Antragsformular Antragsformular auf Herabsetzung Vorauszahlungen
	<ul style="list-style-type: none"> Application for refund of special VAT advance payment by means of new application for permanent extension. 	25.03.2020	Finanzministerium BW zu USt Anleitung Herabsetzung USt-Sondervorauszahlung
	<ul style="list-style-type: none"> Upon application, extension for the filing of payroll tax returns until April 14, 2020 for up to two months. 	14.05.2020	Finanzministerium BW
Bavaria	<ul style="list-style-type: none"> Reduction of advance payments (income tax, corporate income tax and VAT) and of the trade tax base value for advance payment purposes. Interest-free deferral of income tax, corporate income tax and VAT. Suspension of enforcement measures. Abatement of late payment fines. 	17.03.2020	Bayerisches Landesamt für Steuern - Informationen Antragsformular
	<ul style="list-style-type: none"> Application for refund of special VAT advance payment by means of new application for permanent extension 	26.03.2020	Anleitung Herabsetzung USt-Sondervorauszahlung
	<ul style="list-style-type: none"> Upon application, stay of execution for tax deduction amounts (payroll tax and capital gains tax). 	26.03.2020	Bayerisches Landesamt für Steuern - Informationen
	<ul style="list-style-type: none"> Upon application, extension for the filing of annual tax return until May 31, 2020. 	26.03.2020	Bayerisches Staatsministerium der Finanzen und für Heimat
Berlin	<ul style="list-style-type: none"> Reduction of advance payments (income tax, corporate income tax and VAT) and of the trade tax base value for advance payment purposes. Interest-free deferral of income tax, corporate income tax and VAT. Suspension of enforcement measures. Abatement of late payment fines. 	25.03.2020	Senatsverwaltung für Finanzen Antragsformular
	<ul style="list-style-type: none"> Upon application, stay of execution for payroll tax returns, late payment fines will be cancelled. 	07.04.2020	StBK Berlin
	<ul style="list-style-type: none"> Application for refund of special VAT advance return. 	24.03.2020	StBK Berlin
	<ul style="list-style-type: none"> Upon application, retroactive extension for the filing of annual tax returns until May 31, 2020 for taxpayers significantly affected by the crisis 	25.03.2020	Senatsverwaltung für Finanzen

Tax-related measures in times of the Corona crisis

Overview of measures according to federal states (2/4)

Federal state	Measures	As amended	Source
Brandenburg	<ul style="list-style-type: none"> Reduction of advance payments (income tax, corporate income tax and VAT) and of the trade tax base value for advance payment purposes. Interest-free deferral of income tax, corporate income tax and VAT. Suspension of enforcement measures. Abatement of late payment fines. 	20.03.2020	Ministerium der Finanzen und für Europa Antragsformular
		25.03.2020	Information des Ministeriums der Finanzen und für Europa
Bremen	<ul style="list-style-type: none"> Reduction of advance payments (income tax, corporate income tax and VAT) and of the trade tax base value for advance payment purposes. Interest-free deferral of income tax, corporate income tax and VAT. Suspension of enforcement measures. Abatement of late payment fines. 	25.03.2020	Finanzsenat Bremen Antragsformular
Hamburg	<ul style="list-style-type: none"> Suspension of enforcement measures. Reduction of advance payments and of the trade tax base value for trade tax advance payment purposes. Interest-free deferral of income tax, corporate income tax and VAT. 	19.03.2020	Antragsformular Vollstreckungsaufschub Antragsformular auf Herabsetzung Vorauszahlungen Antragsformular Stundung
		24.03.2020	Steuerverwaltung der Stadt Hamburg
Hessen	<ul style="list-style-type: none"> Reduction of advance payments (income tax, corporate income tax and VAT) and of the trade tax base value for advance payment purposes. Interest-free deferral of income tax, corporate income tax and VAT. Upon application, suspension of enforcement measures. 	19.03.2020	Hessisches Ministerium der Finanzen
		23.03.2020	Hessisches Ministerium der Finanzen
		24.03.2020	StBK Hessen
		06.04.2020	Hessisches Ministerium der Finanzen
Mecklenburg-Vorpommern	<ul style="list-style-type: none"> Reduction of advance payments (income tax, corporate income tax and VAT) and of the trade tax base value for advance payment purposes. Interest-free deferral of income tax, corporate income tax and VAT. Suspension of enforcement measures. Abatement of late payment fines. 	19.03.2020	Antragsformular
		26.03.2020	Finanzministerium MV Pressemitteilung

Tax-related measures in times of the Corona crisis

Overview of measures according to federal states (3/4)

Federal state	Measures	As amended	Source	
Lower Saxony	<ul style="list-style-type: none"> • Reduction of advance payments (income tax, corporate income tax and VAT) and of the trade tax base value for advance payment purposes. • Interest-free deferral of income tax, corporate income tax and VAT. • Suspension of enforcement measures. • Abatement of late payment fines. 	23.03.2020	Finanzministerium Niedersachsen Antragsformular	
		Application for refund of special VAT advance payment by means of new application for permanent extension.	24.03.2020	Punkt 8 im FAQ
		Extension for the filing of annual tax returns until May 31, 2020.	01.04.2020	Punkt 5 im FAQ
		North Rhine-Westphalia	<ul style="list-style-type: none"> • Reduction of advance payments (income tax, corporate income tax and VAT) and of the trade tax base value for advance payment purposes. • Interest-free deferral of income tax, corporate income tax and VAT. • Suspension of enforcement measures. • Abatement of late payment fines. 	19.03.2020
Application for refund of special VAT advance payment by means of new application for permanent extension.	19.03.2020			Anleitung USt-Sondervorauszahlungen
Extension for the filing of annual tax returns until May 31, 2020.	19.03.2020			Antragsformular
Extension for the filing of the March 2020 payroll tax return until June 10, 2020.	06.04.2020			Antragsformular Lohnsteuer-Anmeldung
Rhineland-Palatinate	<ul style="list-style-type: none"> • Reduction of advance payments (income tax, corporate income tax and VAT) and of the trade tax base value for advance payment purposes. • Interest-free deferral of income tax, corporate income tax and VAT. • Suspension of enforcement measures. • Abatement of late payment fines. 	25.03.2020	Finanzministerium RLP Antragsformular	
		Extension for the filing of annual tax returns until May 31, 2020.	25.03.2020	Antragsformular für nicht beratene Steuerpflichtige Antragsformular für beratene Steuerpflichtige
		Application for refund of special VAT advance payment.	25.03.2020	Finanzministerium RLP
Saarland	<ul style="list-style-type: none"> • Reduction of advance payments (income tax, corporate income tax and VAT) and of the trade tax base value for advance payment purposes. • Interest-free deferral of income tax, corporate income tax and VAT. • Suspension of enforcement measures. • Abatement of late payment fines. 	18.03.2020	Ministerium für Finanzen und Europa Saarland	
		Application for refund of special VAT advance payment.	23.03.2020	Ministerium für Finanzen und Europa Saarland

Tax-related measures in times of the Corona crisis

Overview of measures according to federal states (4/4)

Federal state	Measures	As amended	Source
Saxony	<ul style="list-style-type: none"> • Reduction of advance payments (income tax, corporate income tax and VAT) and of the trade tax base value for advance payment purposes. • Interest-free deferral of income tax, corporate income tax and VAT. • Suspension of enforcement measures. • Abatement of late payment fines. 	23.03.2020	Land Sachsen Antragsformular
	<ul style="list-style-type: none"> • Application for refund of special VAT advance payment by means of new application for permanent extension. 	23.03.2020	Land Sachsen
Saxony-Anhalt	<ul style="list-style-type: none"> • Reduction of advance payments (income tax, corporate income tax and VAT) and of the trade tax base value for advance payment purposes. • Interest-free deferral of income tax, corporate income tax. • Suspension of enforcement measures. • Abatement of late payment fines. 	23.03.2020	Schreiben des Ministeriums für Finanzen SA
	<ul style="list-style-type: none"> • Extension for filing of tax returns for members of the tax consulting professions with retroactive effect from March 1, 2020 until May 31, 2020. 	25.03.2020	Pressemitteilung des Ministerium für Finanzen SA
Schleswig-Holstein	<ul style="list-style-type: none"> • Reduction of advance payments (income tax, corporate income tax and VAT) and of the trade tax base value for advance payment purposes. • Interest-free deferral of income tax, corporate income tax. • Suspension of enforcement measures. • Abatement of late payment fines 	23.03.2020	Finanzministerium SH Antragsformular
	<ul style="list-style-type: none"> • Application for reduction of special VAT advance payment. 	02.04.2020	Finanzministerium SH
Thuringia	<ul style="list-style-type: none"> • Reduction of advance payments (income tax, corporate income tax and VAT) and of the trade tax base value for advance payment purposes. • Interest-free deferral of income tax, corporate income tax and VAT. • Suspension of enforcement measures. • Abatement of late payment fines. 	19.03.2020	Finanzministerium Thüringen Antragsformular
	<ul style="list-style-type: none"> • Application for refund of special VAT advance payment. 	19.03.2020	Antragsformular
	<ul style="list-style-type: none"> • Extension for filing of tax returns for members of the tax consulting professions with retroactive effect from March 1, 2020 until May 31, 2020. 	25.03.2020	Finanzministerium Thüringen

Tax-related measures in times of the Corona crisis

Overview of the federal government's measures (1/11)

	Measures	As amended	Source
Federal government	Customs authorities' tax-related measures	02.04.2020	https://www.zoll.de/DE/Fachthemen/Zoelle/Coronakrise/Steuern/steuern_node.html#doc370404bodyText1
	Special regulations for cross-border commuters	03.04.2020	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Ssteuerrecht/Allgemeine_Informationen/2020-04-03-Covid-19-Sonderregelungen-Grenzpendler-innen.html
	Taxation of cross-border commuters to Luxembourg	06.04.2020	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Ssteuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Luxemburg/2020-04-06-entlastung-der-grenzueberschreitend-taetigen-arbeitnehmerinnen-im-hinblick-auf-die-massnahmen-zur-bekaempfung-der-Covid-19-pandemie.html
	Taxation of cross-border commuters to the Netherlands	08.04.2020	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Ssteuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Niederlande/2020-04-08-DBA-Niederlande-Konsultationsvereinbarung.html
	Tax-related measures to promote subsidies for people affected by the Corona crisis	09.04.2020	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Weitere_Ssteuerthemen/Abgabenordnung/2020-04-09-steuerliche-massnahmen-zur-foerderung-der-hilfe-fuer-von-der-corona-krise-betroffene.html;jsessionid=DFBDA8C3315815B159882A59AEFDC671.delivery1-replication
	Mitigation of the Corona crisis' additional burden on employees; tax exemption for subsidies and support	09.04.2020	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2020-04-09-steuerbefreiung-fuer-beihilfen-und-unterstuetzungen.html;jsessionid=DFBDA8C3315815B159882A59AEFDC671.delivery1-replication
	Relief for cross-border employees with regard to measures to combat the Covid 19 pandemic (Tax Treaty Austria - Germany)	16.04.2020	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Ssteuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Oesterreich/2020-04-16-konsultationsvereinbarung-zwischen-der-bundesrepublik-deutschland-und-der-republik-oesterreich-vom-15-04-2020.html
	Application of flat-rate reduction of advance payments already made for 2019	24.04.2020	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Einkommensteuer/2020-04-24-Corona-Sofortmassnahme-Antrag-auf-pauschalierte-Herabsetzung-bereits-geleisteter-Vorauszahlungen-fuer-2019.html;jsessionid=DFBDA8C3315815B159882A59AEFDC671.delivery1-replication
	Extension of deadline for quarterly and monthly payroll tax returns	23.04.2020	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Weitere_Ssteuerthemen/Abgabenordnung/2020-04-23-verlaengerung-der-erklaerungsfrist-fuer-ierteljaehrliche-und-monatliche-lohnsteueranmeldungen-waehrend-der-corona-krise.html;jsessionid=DFBDA8C3315815B159882A59AEFDC671.delivery1-replication
FAQ "Corona" taxes	24.04.2020	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/2020-04-01-FAQ_Corona_Steuern.html;jsessionid=DFBDA8C3315815B159882A59AEFDC671.delivery1-replication	

Tax-related measures in times of the Corona crisis

Overview of the federal government's measures (2/11)

	Measures	As amended	Source
Federal government	Tariff reduction for income from agriculture and forestry	05.05.2020	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Einkommensteuer/2019-04-29-tarifverguenstigung-fuer-einkuenfte-aus-ausserordentlichen-holznutzungen-in-der-forstwirtschaft-gemaess-paragraf-34b-ESTG.html
	Government draft of May 6, 2020 of a Corona Tax Assistance Act; passed by the Bundestag on May 28, 2020 and by the Bundesrat on June 5, 2020	06.05.2020/ 28.05.2020/ 05.06.2020	https://www.bundesfinanzministerium.de/Content/DE/Gesetzestexte/Gesetze_Gesetzesvorhaben/Abteilungen/Abteilung_IV/19_Legislaturperiode/Gesetze_Verordnungen/2020-04-29-Corona-Steuerhilfegesetz/0-Gesetz.html
	<ul style="list-style-type: none"> Limited reduction of VAT rate for restaurant and catering services Extension of the transitional provision re. Art. 2b UStG in Art. 27 Sec. 22 UStG until December 31, 2022 Employer's additional payments to short-time working allowance up to 80% of the difference tax-exempt (Provisional) extension of the tax retroactive periods in Art. 9 sentence 3 and Art. 20 Sec. 6 sentence 1 and 3 UmwStG from 8 to 12 months Implementation into law (Art. 3 No. 11a EStG) of the tax-exemption of a Corona-related special payment in the amount of € 1,500 made by the employer to the employee which had already been decided by BMF decree of April 9, 2020 Extension of the deadline under EU law in connection with the notification of cross-border tax structures in the introductory law on the AO. Authorization of the BMF in Art. 97 § 33 EGAO Sec. 5 to make provisions deviating from sections 1 and 2. Approval of the Bundesrat on June 5, 2020 		https://www.bundestag.de/dokumente/textarchiv/2020/kw22-de-corona-steuerhilfe-mittwoch-696028 https://www.bakertilly.de/news/detail/2b-ustg-update-verlaengerung-des-optionszeitraums-beschlossen-zeitaufschub-fuer-juristischen-pers.html https://www.bundesrat.de/SharedDocs/drucksachen/2020/0201-0300/290-20(B).pdf?__blob=publicationFile&v=1
	Special regulations for cross-border commuters – Memorandum of Consultations with Belgium	07.05.2020 / 26.05.2020 / 25.06.2020 /	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Belgien/2020-05-07-Belgien-Abkommen-DBA-Konsultationsvereinbarung-Besteuerung-Grenzpendler.pdf?__blob=publicationFile&v=2
Extension until June 30, 2020 with BMF letter of May 26, 2020) (Second extension until August 31, 2020 with BMF letter of June 25, 2020)		https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Belgien/2020-05-26-Belgien-Abkommen-DBA-Verlaengerung-Konsultationsvereinbarung-Besteuerung-Grenzpendler.html https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Belgien/2020-06-25-Belgien-Abkommen-DBA-Verlaengerung-Konsultationsvereinbarung-Besteuerung-Grenzpendler.pdf?__blob=publicationFile&v=2	

Tax-related measures in times of the Corona crisis

Overview of the federal government's measures (3/11)

	Measures	As amended	Source
Federal government	Special regulations for cross-border commuters – Memorandum of Consultations with Belgium Third extension until December 31, 2020 with BMF letter of August 28, 2020	28.08.2020	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Ssteuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Belgien/2020-08-28-Belgien-Abkommen-DBA-Verlaengerung-Konsultationsvereinbarung-Besteuerung-Grenzpendler.pdf?__blob=publicationFile&v=2
	Special regulation for cross-border commuters - Memorandum of Consultations with France First extension until December 31, 2020 with BMF letter of October 23, 2020	23.10.2020	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Ssteuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Frankreich/2020-10-23-Verlaengerung-Konsultationsvereinbarung-DE-FR-Covid-19-Besteuerung-Grenzpendler.pdf?__blob=publicationFile&v=2
	Tax measures to promote aid for people affected by the Corona crisis; supplement to the BMF letter of April 9, 2020 for certain groups <ul style="list-style-type: none"> • Specification of the "previous remuneration" for the purposes of the short-time working allowance. • Separate justification case of an increase to more than 80 % of the previous remuneration. 	26.05.2020	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Weitere_Ssteuerthemen/Abgabeno_rdnung/2020-05-26-steuerliche-massnahmen-zur-foerderung-der-hilfe-fuer-von-der-corona-krise-betroffene-ergaenzung.html
	Social protection package II – measures inter alia: <ul style="list-style-type: none"> • Short-time working allowance is temporarily increased if at least 50% of work is lost. • Temporary extension of unemployment benefits by 3 months. • Improved Corona aids for social services. 	28.05.2020	https://www.bmas.de/DE/Service/Gesetze/sozialschutz-paket2.html
	Agreement between the Federal Republic of Germany and the Swiss Confederation on the avoidance of double taxation in the area of taxes on income and capital (Switzerland Tax Treaty); Memorandum of Consultation on the tax treatment of wages and salaries as well as state support for employees during measures to combat the COVID-19 pandemic.	12.06.2020	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Ssteuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Schweiz/2020-06-12-Konsultationsvereinbarung-steuerliche-behandlung-arbeitslohn-staatliche-unterstuetzungsleistungen-unselbststaendig-erwerbstaetige-massnahmen-zur-bekaempfung-der-COVID-19-pandemie.pdf?__blob=publicationFile&v=1

Tax-related measures in times of the Corona crisis

Overview of the federal government's measures (4/11)

	Measures	As amended	Source
Federal government	<p>Second Corona Tax Assistance Act, which was passed by the Bundestag and Bundesrat on June 29, 2020 and published in the Federal Law Gazette (BGBl I) on June 30, 2020 and comes into force on July 1, 2020:</p> <ul style="list-style-type: none"> The VAT rates will be temporarily reduced from 19 to 16 percent and from 7 to 5 percent between July 1, 2020 and December 31, 2020. The due date for the payment of import VAT is postponed to the 26th day of the second month following import. For each child entitled to child benefit in 2020, a child bonus of 300 Euros will be granted. The relief amount for single parents will be increased for a limited period of two years from currently EUR 1,908 to EUR 4,008 for the years 2020 and 2021. The tax loss carryback for the years 2020 and 2021 will be increased from EUR 1 million to EUR 5 million and from EUR 2 million to EUR 10 million (in the case of joint assessment) and a mechanism will be so that the 2020 loss carryback can already be used in the 2019 tax return. 	29.06.2020	<p>https://www.bgbl.de/xaver/bgbl/start.xav?startbk=Bundesanzeiger_BGBl&start=%2F%2F%2A%5B%40attr_id=%27bgbl120s1385.pdf%27%5D#_bgbl_%2F%2F%5B%40attr_id%3D%27bgbl120s1385.pdf%27%5D_1593509304129</p> <p>https://www.bgbl.de/xaver/bgbl/start.xav?startbk=Bundesanzeiger_BGBl&jumpTo=bgbl120s1512.pdf&utm_source=CleverReach&utm_medium=email&utm_campaign=2020-06-30---Tax+Alert+Umsatzsteuer&utm_content=Mailing_12072910#_bgbl_%2F%2F%5B%40attr_id%3D%27bgbl120s1512.pdf%27%5D_1593530011173</p> <p>https://www.bakertilly.de/news/detail/corona-steuerhilfe-gesetze-aktuelle-steuerliche-massnahmen.html</p>

Tax-related measures in times of the Corona crisis

Overview of the federal government's measures (5/11)

	Measures	As amended	Source
Federal government	<ul style="list-style-type: none"> • Introduction of a declining balance depreciation of 25 percent, no more than 2.5 times the straight-line depreciation for movable fixed assets acquired or manufactured in 2020 and 2021. • Regarding the taxation of the private use of company cars with no carbon dioxide emissions per kilometer driven, the maximum gross list price is increased from EUR 40,000 to EUR 60,000. • Temporary extension of the reinvestment periods pursuant to Art. 6b EStG by one year. • Extension by one year of the deadlines expiring in 2020 for the use of investment deductions pursuant to Art. 7g EStG. • The reduction factor pursuant to Art. 35 EStG is raised from 3.8 to 4.0. • In connection with trade tax, the tax allowance for the addition criteria pursuant to Art. 8 number 1 GewStG is increased to EUR 200,000. • Increase of the taxable research allowance's maximum assessment basis to EUR 4 million in the period from 2020 to 2025. • With regard to the limitation period, Art. 78b Sec. 4 StGB applies accordingly. Art. 375a AO regulates that in cases of tax evasion, a confiscation of illegally attained proceeds of crime can be ordered pursuant to Art. 73 StGB (German Criminal Code), even if the tax claim pursuant to Art. 47 AO has already expired. According to Art. 376 Sec. 3 AO, the limit of the prosecution limitation is extended to two and a half times the legal limitation period. • Change of VAT distribution (Art. 1 FAG). 		

Tax-related measures in times of the Corona crisis

Overview of the federal government's measures (6/11)

	Measures	As amended	Source
Federal government	<ul style="list-style-type: none"> With regard to the limitation period, Art. 78b Sec. 4 StGB applies accordingly. Art. 375a AO regulates that in cases of tax evasion, a confiscation of illegally attained proceeds of crime can be ordered pursuant to Art. 73 StGB (German Criminal Code), even if the tax claim pursuant to Art. 47 AO has already expired. According to Art. 376 Sec. 3 AO, the limit of the prosecution limitation is extended to two and a half times the legal limitation period. Change of VAT distribution (Art. 1 FAG). 		
	Updated draft of a BMF letter concerning the intended temporary reduction of VAT rates as part of the economic stimulus package presented above.	30.06.2020	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/2020-06-30-befristete-Senkung-umsatzsteuer-juli-2020-final.pdf;jsessionid=6353869300AE6F3C63A536251934643A.delivery1-replication?_blob=publicationFile&v=2
	New forms for the VAT preliminary return and advanced payment procedure for the calendar year 2020 as a result of the second Corona Tax Assistance Act.	01.07.2020	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/2020-07-01-muster-USt-voranmeldungs-vorauszahlungsverfahren-2020.pdf?_blob=publicationFile&v=2
	Due to the second Corona Tax Assistance Act and the associated tax rate changes, the explanations in the VAT 2 E form were adjusted.	01.07.2020	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/2020-07-01-muster-USTerklaerung-2020.pdf?_blob=publicationFile&v=2
	BMF letter on the temporary application of the reduced VAT rate for restaurant and catering services as of 1 July 2020.	02.07.2020	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/Umsatzsteuer-Anwendungserlass/2020-07-02-befristete-anwendung-des-ermaessigten-umsatzsteuersatzes-fuer-restaurations-und-verpflegungsdienstleistungen-zum-1-Juli-2020.pdf?_blob=publicationFile&v=1
	Resolution of the coalition committee: Extension of the facilitated access to the short-time work allowance until December 31, 2021. Further details in the resolution.	25.08.2020	https://www.spd.de/fileadmin/Dokumente/Beschluesse/20200825_Koalitionsausschuss.pdf
Federal Ministry of Finance	Current overview of the Federal Ministry of Finance on tax aids for companies and employees	30.07.2020	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Schlaglichter/Corona-Schutzschild/2020-03-19-steuerliche-Massnahmen.html

Tax-related measures in times of the Corona crisis

Overview of the federal government's measures (7/11)

	Measures	As amended	Source
Federal government	Government draft employment protection law: The regulations on the simplified and increased receipt of short-time working benefits, which have so far been limited to the end of 2020, are to be extended to the end of 2021	16.10.2020	https://www.bmas.de/SharedDocs/Downloads/DE/PDF-Gesetze/Regierungsentwuerfe/reg-beschaefigungssicherungsgesetz.pdf;jsessionid=B2A228D8FFE7C6E7AF5728BAB416BC7F.delivery2-replication?_blob=publicationFile&v=2
	Government draft: First ordinance to amend the short-time working regulation	16.10.2020	https://www.bmas.de/SharedDocs/Downloads/DE/PDF-Gesetze/Referentenentwuerfe/ref-erste-aenderungsverordnung-kugv.pdf;jsessionid=B2A228D8FFE7C6E7AF5728BAB416BC7F.delivery2-replication?_blob=publicationFile&v=4
	Government draf: second ordinance to amend the short-time working regulation	16.10.2020	https://www.bmas.de/SharedDocs/Downloads/DE/PDF-Gesetze/Referentenentwuerfe/ref-zweite-kugbev.pdf;jsessionid=B2A228D8FFE7C6E7AF5728BAB416BC7F.delivery2-replication?_blob=publicationFile&v=4
	The coalition partners have agreed to postpone the deadline for filing annual tax returns for the 2019 assessment period until August 31, 2021.	17.12.2020	https://www.spdfraktion.de/presse/pressemitteilungen/verlaengerung-abgabefristen-jahressteuererklaerungen https://www.cducsu.de/presse/pressestatement/verlaengerung-der-abgabefristen-fuer-jahressteuererklaerungen-vorgeschlagen
Federal Ministry of Finance	Current overview of the Federal Ministry of Finance on tax aids for companies and employees	30.07.2020	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Schlaglichter/Corona-Schutzschild/2020-03-19-steuerliche-Massnahmen.html
	Federal Ministry of Finance Draft of a regulation to § 27 paragraph 15 of the transformation tax law: Application of the extension of the conversion tax periods in § 9 sentence 3 and § 20 paragraph 6 of the Conversion Tax Act from eight to twelve months Corona-conditioned also to the year 2021. The regulation is expected to be adopted by the cabinet on October 14, 2020 and subsequently announced in the Federal Law Gazette.	06.10.2020	https://www.bundesfinanzministerium.de/Content/DE/Gesetzestexte/Gesetze_Gesetzesvorhaben/Abteilungen/Abteilung_IV/19_Legislaturperiode/Gesetze_Verordnungen/2020-10-06-VO-Par-27-Abs-15-UmwandlungsStG/1-Referentenentwurf.pdf?_blob=publicationFile&v=2

Tax-related measures in times of the Corona crisis

Overview of the federal government's measures (8/11)

	Measures	As amended	Source
Federal Ministry of Finance	<p>BMF letter dated October 6, 2020: Announcement of the date of application for the change of the due date of the import turnover tax (§21 Abs. 3a UStG):</p> <p>The due date for the import turnover tax for imports of the December deferment period is uniformly postponed from 16 January 2021 to 26 February 2021. The due dates for subsequent deferral periods will be postponed accordingly.</p>	06.10.2020	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/2020-10-06-bekanntgabe-des-anwendungszeitpunktes-fuer-die-aenderung-des-faelligkeitstermins.pdf?__blob=publicationFile&v=1
	<p>BMF letter dated October 20, 2020: Memorandum of Understanding: Taxation of cross-border commuters to Luxembourg. Replaces the memorandum of understanding of April 3, 2020.</p>	20.10.2020	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Ssteuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Luxemburg/2020-10-20-bestuerung-von-grenzpendlern-nach-luxemburg.pdf?__blob=publicationFile&v=1
	<p>BMF letter dated October 26, 2020 replaces the BMF letter dated April 9, 2020: Tax-free support for employees up to 1,500 € in the form of grants and benefits in kind according to § 3 No. 11a EStG.</p>	26.10.2020	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2020-10-26-steuerbefreiung-fuer-beihilfen-und-unterstuetzungen-neufassung.pdf?__blob=publicationFile&v=2
	<p>BMF letter dated October 29, 2020: Extension of the consultation agreement dated April 6, 2020: Taxation of cross-border commuters – Netherlands</p>	29.10.2020	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Ssteuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Niederlande/2020-10-29-DBA-Niederlande-Verlaengerung-Konsultationsvereinbarung.pdf?__blob=publicationFile&v=2
	<p>BMF letter dated October 30, 2020: Relief for cross-border employees with regard to measures to combat the Covid 19 pandemic (Tax Treaty Austria - Germany): Extension of the consultation agreement dated April 15, 2020</p>	30.10.2020	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Ssteuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Oesterreich/2020-10-30-konsultationsvereinbarung-zwischen-der-bundesrepublik-deutschland-und-der-republik-oesterreich-vom-27-10-2020.pdf?__blob=publicationFile&v=2
	<p>BMF letter of 04.11.2020 extends the BMF letter of 30.06.2020: Supplementary provisions on the temporary reduction of the general and reduced VAT rate on 1 July 2020 and its increase on 1 January 2021</p>	04.11.2020	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/2020-11-04-ergaenzung-befristete-senkung-umsatzsteuer-juli-2020.pdf?__blob=publicationFile&v=1

Tax-related measures in times of the Corona crisis

Overview of the federal government's measures (9/11)

	Measures	As amended	Source
Federal Ministry of Finance	Agreement between the Federal Republic of Germany and the Swiss Confederation on the avoidance of double taxation in the area of taxes on income and capital (Switzerland Tax Treaty); Consultation agreement concerning the tax treatment of wages and government support payments to public sector employees during the measures to combat the COVID-19 pandemic.	03.12..2020	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Schweiz/2020-12-03-Konsultationsvereinbarung-steuerliche-behandlung-arbeitslohn-staatliche-unterstuetzungsleistungen-unselbststaendig-erwerbstaetige-massnahmen-zur-bekaempfung-der-COVID-19-pandemie.pdf?_blob=publicationFile&v=2
	Consultation Agreement between the Federal Republic of Germany and the Republic of Poland of 12/27 November 2020; Taxation of Cross-Border Workers and Cross-Border Public Sector Employees	08.12.2020	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Polen/2020-12-08-Konsultationsvereinbarung-DE-PL-Covid-19-Besteuerung-Grenzpendler.pdf?_blob=publicationFile&v=1
	The submission deadline for the 2019 calendar year for tax returns prepared by tax advisors is extended by one month. The tax returns can be submitted until 31.3.2021.	04.12.2020	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Schlaglichter/Corona-Schutzschild/2020-10-29-neue-corona-hilfen.html
	Second extension of the Consultation Agreement between the Federal Republic of Germany and the Kingdom of the Netherlands of 6 April 2020 on the taxation of cross-border commuters	11.12.2020	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Niederlande/2020-12-11-DBA-Niederlande-zweite-Verlaengerung-Konsultationsvereinbarung.html
	Consultation Agreement between the Federal Republic of Germany and the French Republic of May 13, 2020 on the Taxation of Cross-Border Commuters; Second Extension	15.12.2020	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Frankreich/2020-12-5-zweite-Verlaengerung-Konsultationsvereinbarung-DE-FR-Covid-19-Besteuerung-Grenzpendler.html

Tax-related measures in times of the Corona crisis

Overview of the federal government's measures (10/11)

	Measures	As amended	Source
Federal Government / Federal Ministry of Finance	Extension and renewal of 2020 administrative and enforcement relief. <u>BMF-Schreiben vom 9. April 2020 (BStBl I S. 498) and vom 26. Mai 2020 (BStBl I S. 543)</u>	18.12.2020	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Weitere_Steuerthemen/Abgabeno_rdnung/2020-12-18-steuerliche-massnahmen-zur-foerderung-der-hilfe-fuer-von-der-corona-krise-betroffene-verlaengerung.pdf?__blob=publicationFile&v=2
	Extension of declaration deadline for calendar year 2019 for tax returns in general until 31. March 2021	21.12.2020	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Weitere_Steuerthemen/Abgabeno_rdnung/2020-12-21-Verlaengerung-Steuererklarungsfrist-VZ-2019.pdf?__blob=publicationFile&v=2
	Fourth extension of the consultation agreement between the Federal Republic of Germany and the Kingdom of Belgium from May 6, 2020	21.12.2020	https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Belgien/2020-12-21-Belgien-Abkommen-DBA-Verlaengerung-Konsultationsvereinbarung-Besteuerung-Grenzpendler.pdf?__blob=publicationFile&v=2
	Extension of the regulations that provide tax relief for taxpayers affected by the consequences of the Corona crisis (in particular interest-free deferral of tax claims).	22.12.2020	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Weitere_Steuerthemen/Abgabeno_rdnung/2020-12-22-steuerliche-massnahmen-zur-beruecksichtigung-der-auswirkungen-des-coronavirus-verlaengerung.pdf?__blob=publicationFile&v=2
	<u>Coalition partners' draft law:</u> Postponement of the deadline for submitting annual tax returns for the 2019 assessment period to August 31, 2021 Beginning of the interest run for both reimbursement interest and interest for arrears with regard to the 2019 assessment period on October 1, 2021 (21 months instead of 15 months)	12.01.2021	https://dip21.bundestag.de/dip21/btd/19/257/1925795.pdf
	<u>Deadline extension for replacement purchases:</u> The tax authorities have extended the reinvestment deadlines for the tax-free reserve for replacement purchases.	13.01.2021	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Einkommensteuer/2021-01-13-ruecklage-fuer-ersatzbeschaffung-verlaengerung.pdf?__blob=publicationFile&v=1
	Immediate depreciation of certain digital assets announced	19.01.2021	https://www.bundesregierung.de/resource/blob/997532/1840868/1c68fcd2008b53cf12691162bf20626f/2021-01-19-mpk-data.pdf?download=1
	The special prepayment for VAT can probably also be suspended for the year 2021 if the respective company is severely affected by the crisis.	20.01.2021	https://www.faz.net/aktuell/wirtschaft/steuererleichterung-fuer-unternehmen-verlaengert-17155400.html#:~:text=Bund%20und%20L%C3%A4nder%20verl%C3%A4ngern%20wegen,von%20der%20Krise%20betroffen%20ist

Tax-related measures in times of the Corona crisis

Overview of the federal government's measures (11/11)

	Measures	As amended	Source
Federal Government / Federal Ministry of Finance	Extension of the consultation agreement with Austria (home office)	25.01.2021	https://bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Ssteuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Oesterreich/2021-01-25-konsultationsvereinbarung-zwischen-der-bundesrepublik-deutschland-und-der-republik-oesterreich-vom-15-01-2021.pdf?__blob=publicationFile&v=2
	State decree: trade tax measures to take account of the effects of the coronavirus	25.01.2021	https://bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Steuerarten/Gewerbesteuer/2021-01-25-gewerbesteuerliche-massnahmen-zur-beruecksichtigung-der-auswirkungen-des-coronavirus-anlage.pdf?__blob=publicationFile&v=2
	Draft of the 3rd Corona Tax Assistance Act of 09 February 2021. Extends the temporary reduction in the VAT rate for restaurant and food services from 19 to 7 percent beyond June 30, 2021, to December 31, 2022.	09.02.2021	https://dip21.bundestag.de/dip21/btd/19/265/1926544.pdf

Tax-related measures in times of the Corona crisis

Overview of the federal government's measures

	Measures	As amended	Source
Federal Government / Federal Ministry of Finance	Extension of the consultation agreement with Austria (home office)	25.01.2021	https://bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Ssteuerrecht/Staatenbezogene_Informationen/Laender_A_Z/Oesterreich/2021-01-25-konsultationsvereinbarung-zwischen-der-bundesrepublik-deutschland-und-der-republik-oesterreich-vom-15-01-2021.pdf?__blob=publicationFile&v=2
	State decree: trade tax measures to take account of the effects of the coronavirus	25.01.2021	https://bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Steuerarten/Gewerbsteuer/2021-01-25-gewerbsteuerliche-massnahmen-zur-beruecksichtigung-der-auswirkungen-des-coronavirus-anlage.pdf?__blob=publicationFile&v=2

Tax-related measures in times of the Corona crisis

Overview of the European Union's measures

	Measures	As amended	Source
European Union	<ul style="list-style-type: none"> Planned extension of the implementation period with regard to DAC6 (amended proposal of the EU Commission following the ECOFIN Council recommendation of June 9, 2020, adopted on June 24, 2020) 	11.05.2020 / 24.06.2020	https://ec.europa.eu/newsroom/representations/item-detail.cfm?item_id=676644 https://www.consilium.europa.eu/de/press/press-releases/2020/06/24/taxation-council-agrees-on-the-postponement-of-certain-tax-rules/
	<p>1st report to social insurance funds - transitional period → February 28, 2021</p> <p>1st report to social insurance funds - life period → April 30, 2021</p> <p>There is also the possibility of a one-off extension of this postponement for another three months until April 1, 2021, if this should be necessary in view of the Corona crisis' further development. The EU Commission's legislative proposal of May 8, 2020 originally only provided for a three-month postponement.</p> <p>The postponement (only) refers to the date of the first notification of the relevant transactions.</p>		
	<ul style="list-style-type: none"> Entry into force of the VAT package for e-commerce is postponed by 6 months (July 1, 2021 instead of January 1, 2021) 		
	<p>Planned extension of the reporting date with regard to DAC 6 might probably not be implemented in Germany (→ pending discussion)</p>	08.07.2020	https://www.bakertilly.de/news/detail/bundesfinanzministerium-dac-6-nun-doch-zum-1-juli-2020.html
	<p>BMF draft of 14.07.2020 on the interpretation of the national DAC 6 implementation legislation:</p> <ul style="list-style-type: none"> The obligation to notify cross-border tax arrangements will apply from 1 July 2020. It also applies to cross-border tax arrangements in the retroactive period; these must be reported to the BZSt by 31 August 2020. 	14.07.2020	https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/DAC6/Vorschriften/vorschriften_node.html;jsessionid=6B86AC27D552C84E5BB841939E1372B8.live6831

Tax-related measures in times of the Corona crisis

Overview of the measures worldwide – List of countries

