

By PwC Deutschland | 30. Juni 2020

# Second Corona Tax Assistance Act passed

**The Bundestag has passed the second Corona Tax Assistance Act. The Bundesrat has also given its approval.**

*On Monday, June 29, 2020, the Bundestag approved the bill of the coalition factions for a second Corona-*

*Tax Assistance Act as amended by the Finance Committee of the Bundestag.*

An overview of the most important tax changes can be found in this [blog post](#).

Immediately after the Bundestag's assent, the Bundesrat also approved the law in a special session on 29 June 2020.

### **Entry into force**

The law has now been submitted to the German President for signature via the Federal Government: Following the President's signature it will be published in the Federal Law Gazette. It is to come into force as early as **1 July 2020**.

### **Source:**

Finance Committee of the Bundestag (in German): "Beschlussempfehlung zum Entwurf eines Gesetzes zur Umsetzung steuerlicher Hilfsmaßnahmen zur Bewältigung der Corona-Krise" : [BT-Drs. 19/20332](#)

(N.B. The Act was passed by the Bundestag in the version proposed by the Finance Committee.)

### **Schlagwörter**

Coronavirus (COVID-19), Income Tax Act, VAT Act