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By PwC Deutschland | 02. Juli 2021

Extension of the deadline for filing tax returns

On 25 June 2021, the Bundesrat approved the extension of the filing deadline for the 2020 tax return by three months.

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On 21 May 2021, the Bundestag had added it to the Act on the Implementation of the EU Anti-Tax Avoidance Directive ATAD - thus taking up a suggestion of the Bundesrat.

The three-month extension for the 2020 assessment period applies both to tax returns prepared by tax advisors and to taxpayers who prepare their tax returns themselves. The special filing deadlines for taxpayers with income from agriculture and forestry will also be extended by three months.

Taxpayers now have until the end of October 2021 to file their returns with the tax office. If members of the tax advisory professions are commissioned with the preparation, the deadline will be extended to 31 May 2022.

At the same time, the grace period for the exemption from default interest on overdue tax will also be extended by three months.

This reflects the perceived Corona pandemic burden on taxpayers and members of the tax advisory professions - the latter had already received a deferral of 6 months for the 2019 assessment period in February 2021

The law was published on 30 June 2021 in the Federal Law Gazette I 2021, page 2035.

Schlagwörter

filing deadlines, tax compliance, tax returns