

By PwC Deutschland | 09. Dezember 2021

# Federal Ministry of Finance : Circular on Tax Measures aimed at reducing financial burdens arising from the Corona Virus Pandemic

**Further extension of the procedural tax relief regulations.**

The German Federal Ministry of Finance (MoF), in agreement with the supreme tax authorities of the German states, has issued a further extension of the regulations providing for tax relief for taxpayers affected by the consequences of the Corona pandemic.

The MoF published a corresponding circular on 8 December 2021. The circular supplements the MoF circular of 19 March 2020 and replaces the MoF letter of 18 March 2021.

The current MoF circular contains, *inter alia*, the following regulations (changes to the previous MoF circular of 18 March 2021 highlighted in bold)

- Extension of time to pay tax until **31 March 2022**, (application to be made by **31 January 2022** for taxes due by **31 January 2022**) for taxpayers directly and not insignificantly negatively economically affected, (follow-up extensions where applicable),
- Moratorium on enforcement measures (enforcement measures for taxes due by **31 January 2022** will not be carried out until **31 March 2022**, provided the debtor informs the tax office by **31 January 2022**, that he is demonstrably directly and not insignificantly negatively economically affected).
- Adjustment of advance payments (applications for adjustment of advance payments on income and corporate income tax **2021 and 2022** are possible until **30 June 2022** for taxpayers directly and not insignificantly negatively economically affected).

#### **Source:**

MoF circular dated 8 December 2021, IV A 3 - S 0336/20/10001 :045.

#### **Schlagwörter**

Coronavirus (COVID-19), Income Tax Act, corporate income tax