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By PwC Deutschland | 10. Juni 2022

UPDATE: Fourth Corona Tax Assistance Act: amendments to the government draft

After the Bundestag adopted the Fourth Corona Tax Assistance Act in its session on 19 May 2022 following the resolution recommendation of its Finance Committee, the Act is now on the agenda of the Bundesrat for 10 June 2022.

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A brief description of the additions/changes compared to the government draft follows:

- Revocation of the rule in Section 6 (1) No. 3 Income Tax Act (ITA) on the obligatory discount of non-interest-bearing liabilities for financial years ending after 31 December 2022 (Section 52 (12) Sentence 2 ITA-Draft); according to page 45 of the justification to the Finance Committee's resolution recommendation), the obligation to discount may, upon the submission of an informal application, also be cancelled for financial years before 1 January 2023 (Section 52 (12) Sentence 2 f. ITA- Draft);

- Extension of the deadlines for the adjustment of tax pre-payments beyond that originally proposed by the Bundesrat: In Section 37, (3) Sentence 3 ITA draft (also applies to corporation tax via Section 31 (1) Corporation Tax Act) and in Section 19 (3) Sentences 2 and 3 Trade Tax Act draft, an extension of the period for the subsequent adjustment of tax pre-payments for the purposes of income tax, corporation tax and trade tax is provided for (Section 52 (35d) ITA draft and Section 36 (5b) Trade Tax Act draft). It should be possible to make an adjustment:

- for six months longer for the tax year 2020 (already provided for in the government draft);

- for six months longer for the tax year 2021, (government draft originally provided for 4 months);

- for five months longer for the tax year 2022, (government draft originally provided for 2 months);

- for three months longer for the tax year 2023, (the government draft originally did not provide for an extension);

- for two months longer for the tax year 2024 (the government draft originally did not provide for an extension).

- Amendments for further deadline extensions over and above the Bundesrat's suggestion (general tax return deadline and deadline for the preparation of tax returns when assisted by tax advisory professions; deadline for demands for advanced submission, determination of late payment surcharges as well as interest-free grace periods) for tax periods 2021 to 2024 are considered.

- Increase of the so-called care bonus from EUR 3,000 to EUR 4,500 as well as the removal of the condition originally intended, which provided for the care bonus (Section 3 No. 11b ITA-Draft) only to be tax-exempt where "federal or state regulations" provide for such exemption.

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- Amendment of the German Investment Code to implement Directive (EU) 2021/2261 - Information Sheets for Retail Investors (new Article 8)

UPDATE (10 June 2022)

At its meeting today, the Bundesrat decided to approve the law passed by the Bundestag. A printed version is not yet available

Source

Resolution recommendation of the Finance Committee (**20/1906**).

Schlagwörter

Corporation tax, Income Tax Act