

By PwC Deutschland | 30 June 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.)

Keywords

[Coronavirus \(COVID-19\)](#), [Income Tax Act](#), [VAT Act](#)