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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.

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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 Committe 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