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By PwC Deutschland | 09 December 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.

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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:

M0F circular dated 8 December 2021, IV A 3 - S 0336/20/10001 :045.

Keywords

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