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By PwC Deutschland | 04 April 2022

Further extension of declaration deadlines for the 2020 taxable period by the Fourth Corona Tax Relief Act.

On 31 March 2022, the German Federal Ministry of Finance (MoF) published a circular on the further extension of the tax declaration deadlines for the 2020 period of assessment by the Fourth Corona Tax Assistance Act.

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In view of the continuing exceptional situation caused by the Corona pandemic, the declaration deadlines for tax declarations listed in Section 149 (3) of the General Tax Code(GTC) and the interest-free grace periods (Section 233a (2) GTC) for 2020 are to be extended by a further three months by the Fourth Corona Tax Assistance Act. In anticipation of this statutory regulation, the Federal and State Tax Authorities have issued various instructions.

The present MoF circular supplements the MoF circular of 20 July 2021 Accordingly, in anticipation of the statutory regulation, the following applies:

- tax returns (under Section 149 (2) GTC) which are submitted for the 2020 assessment period after the expiry of the applicable declaration deadlines but before the Fourth Corona Tax Assistance Act comes into force, will not be subject to a late filing penalty under Section 152 (2) GTC.
- tax returns prepared for the 2020 assessment period by members of the tax advisory professions (Section 149 (3) half-sentence 1 GTC) and submitted after 31 May 2022 but before the entry into force of the Fourth Corona Tax Assistance Act, shall not be considered to be late within the meaning of Section 152 (1) GTC- unless the tax authorities have ordered an earlier submission of the tax returns under Section 149 (4) GTC.

Source:

Ministry of Finance circular dated 01 April 2022, (IV A 3 -S 0261/20/10001 :016).

Keywords

filing deadlines, tax declarations