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By PwC Deutschland | 06 October 2022

Finance Ministry promises relief for increased energy costs because of war against Ukraine

The Federal Ministry of Finance (MoF), in conjunction with the supreme tax authorities of the Federal States, issued a decree according to which the tax offices are to use the tools available to them under the statutes in the interests of those taxpayers who are significantly affected by the increase in energy costs because of the war of aggression of Russia against Ukraine.

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In individual cases, taxes due are to be deferred on application, advance payments of income tax or corporate income tax shall be adjusted accordingly, and enforcement of tax payments be suspended (stay of execution) without demanding strict documentary evidence. No strict requirements are to be applied when reviewing the prerequisites for applications received by March 31, 2023.

In each individual case, an assessment of the facts relevant to the case must be made at the discretion of the tax authorities to determine the extent to which the conditions for reasons of grace are met. The tax offices are to make responsible use of its discretion and decide in a most timely manner. A retroactive reduction of tax prepayments for 2022 is also possible.

The charge of deferral interest (late payment interest) may be waived in individual cases and for reasons of grace. This is preconditional, among other things, that the taxpayer has so far fully met his tax obligations, that he has paid his taxes on time in the past, and that he has not made repeated use of deferrals and extensions of enforcement in the past.

Source

MoF, circular dated 5 October 2022, (IV A 3 - S 0336/22/10004 :001).

Keywords

energy costs