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By PwC Deutschland | 03 November 2022

Ministry of Finance Guidance on the Application of General Tax Code in relation to Section 233a (interest on overdue tax/tax refunds)

The Ministry of Finance has issued a new version on the Guidance to the Application of General Tax Code in relation to Section 233a (interest on overdue tax/tax refunds) vis-à-vis the implementation of the legal amendments in the Second Act to Amend the General Tax Code and the Introductory Act to the General Tax Code

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The tax administrations of the Federal States will not be able to apply the re-calculation of interest under Section 233a General Tax Code (GTC) for interest periods from 1 January 2019 in pending proceedings or convert the interest calculation programmes until all necessary technical and organisational measures have been completed. The conversion dates in the individual Federal States may deviate from each other. Insofar as and until the new regulation in Section 238 (1a) and (1b) GTC cannot be technically and organisationally implemented, interest assessments pursuant to the provision for interest periods from 1 January 2019 will continue to be made provisionally or will be suspended (cf. Federal Ministry of Finance circular dated 22 July 2022 - IV A 3 - S 0338/22/10004 :007). The new version of the Guidance on the Application of General Tax Code ("Anwendungserlass zur Abgabenordnung" - AEAO) vis-à-vis Section 233a GTC as per the Federal Ministry of Finance circular of 4 November 2022 is to be applied in each case only once the interest calculation programmes have been converted in line with the new law. If, within the framework of this recalculation, a change occurs in relation to the previously determined interest, an interest assessment notice will be issued.

Source:

Federal Ministry of Finance circular of 4 November 2022 - IV A 3 - S 0460-a/19/10012 :002

Keywords

Federal Ministry of Finance, tax interest