

Application for German tax relief to mitigate the impact of the Coronavirus crisis

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March 24, 2020 (last updated on December 14, 2020)

In the course of the Coronavirus crisis, the federal and state governments have adopted extensive tax measures to minimize the damage to the German economy, and these were published in a letter from the Federal Ministry of Finance (BMF) on March 19, 2020¹. In summary, the BMF letter provides for several measures to enable taxpayers to ensure the liquidity of their company with as little red tape as possible:

A. Deferrals

Taxpayers may submit applications for deferral of tax debts due in respect of income, corporation and value added tax or for remission of deferral interest for taxes already due or due to be paid by December 21, 2020. Applications can be submitted informally or in the form of simplified forms from the state tax authorities.² However, the deferral relief does not apply in particular to wage tax, capital gains tax and construction deduction tax pursuant to § 48 EStG (German Income Tax Act).

The decisive factor is that the applying company must be able to prove that it is directly and significantly affected by the Coronavirus crisis. This fact must also have direct consequences for the company's current inability to pay taxes due. A payment when due must cause significantly greater disadvantages for the tax debtor than for those who have to pay tax debts in a "merely" tense financial situation. Therefore, merely crisis-related payment difficulties alone are generally not sufficient for the tax authority to grant a deferral. However, the legislator allows a wide scope appropriate to the special situation: although the company has to demonstrate how directly affected it is by the Coronavirus crisis, it is not required to state exactly how great the disadvantages (losses) will be in detail. Rather, the tax authorities are satisfied with plausible statements by the taxpayer that the Coronavirus crisis has serious negative effects on their financial situation.

Furthermore, another condition for granting a deferral has apparently been dropped: Normally Section 222 AO (Tax Code) provides that, apart from the existence of the considerable hardship (financial impact of the Coronavirus crisis), the future claim of the tax authorities is also not endangered by the deferral and thus can be realized at least at a later point in time. Here it is obviously expected that this characteristic must either no longer be examined or should be handled generically in any case, since it is intended – as a rule – to waive at least the otherwise usual deferral interest. According to the tax authorities, security deposits for the deferral can usually be dispensed with.

The relief in the justification of the application concerns taxes due in 2020. If, however, the deferral applications relate to taxes that are not due until 2021, the deferral must be specifically justified in

¹ Available [here](#).

² See for this and for details about the tax relief in the course of the COVID-19 pandemic: BMF - FAQ "Coronavirus" (taxes), available [here](#).

this regard. What exactly is meant by this remains unclear. It seems possible, however, that it refers, for example, to cases in which it can now – or in the course of the year – be anticipated that the liquidity of the company will not change in such a way that it will be able to pay due taxes in the long term – i.e. after December 31, 2020. In these cases, however, it seems possible that the tax authorities will then consider requiring a security.

B. Reductions

Taxpayers may also apply for the adjustment of advance payments of income and corporation tax on request. Just as for deferrals, the companies applying must prove that they are directly and considerably impacted by the Coronavirus crisis. The burden of proof lies once again with the applicant, whereby it is sufficient for him to provide credible evidence of the circumstances leading to the application to reduce advance payments. Although the company generally still has to provide evidence that it is likely to generate a lower profit in the current year than in the last assessment period, it is not necessary to present interim balance sheets or annual projections. For this reason – as in the case of deferral – applications may not be rejected because the taxpayers are unable to prove the value of the losses incurred in detail.

In addition, on March 19, 2020, "identical decrees were issued by the highest tax authorities of the federal states on trade tax measures taking account of the impacts of the Coronavirus"³. In accordance with the above-mentioned explanations, the advance payments on trade tax prepayments can also be simplified and reduced upon application until December 31, 2020.

C. Enforcement

Furthermore, the tax authorities will refrain from enforcement measures until December 31, 2020. In addition, they will waive any penalties for delayed tax payments or tax payments becoming due by this point of time.

However, this should not tempt taxpayers to simply submit such applications, e.g. reduction of advance payments to zero, without their own prior liquidity forecast. This is because the "application forms for tax relief due to the impacts of the Coronavirus" published by the tax authorities in the meantime contain the following addition in brackets at the end: "(Note: Incorrect information may have criminal consequences, cf. sanction provisions Sections 370 and 378, German Fiscal Code)".

Thus, if companies were to apply for a deferral, though they could still easily pay the taxes due, the information they provided would be incorrect, as the required reason for the deferral is missing. A reference to the crisis alone is not sufficient. The same applies to the application for a reduction if companies are not hit by the crisis at all or just to a minor or obviously to a lower extent than applied for. This is because the reference that "applications (...) are not (to be) rejected because the taxpayers cannot prove the value of the damages incurred in detail" only concerns the legal test, but not the question whether the material preconditions for a deferral or reduction are prevailing at all.

³ Available [here](#).

The tax authorities thus make it clear that taxpayers who deliberately or recklessly provide false information must, as in the past, expect to be prosecuted for tax fraud or reckless tax reduction.

D. Repayment of special VAT payments in 2020

In addition to the tax relief provided by the BMF letter, the federal states have introduced the possibility of partial or full reimbursement of the special advance payment of VAT already paid for 2020. The prerequisite for this is that the companies are directly and significantly affected by the Coronavirus crisis. It should be emphasized that, according to the tax authorities, such an application should have no effect on a permanent extension granted, which should remain unchanged.

Currently there is no nationally uniformly prescribed procedure as to how to apply for a refund or reduction of the special VAT advance payments. Therefore, taxable persons should take a close look at the respective decrees of the individual federal states⁴ with regard to the requirements before submitting an application. Some federal states⁵ recommend that entrepreneurs use the familiar form "Application for permanent extension - notification of the special advance payment" (USt 1 H) to ensure that the application is processed quickly. This application can be prepared with ELSTER and submitted to the tax office. Line 22 must be filled in with a "1" and line 24 with a "0", and the entry in line 24 with a "0" will result in a full refund of the special advance payment.

E. Advance notifications of income tax and turnover tax

After the federal states of North Rhine-Westphalia and Bavaria had already decided to extend the deadline for the **submission of income tax returns**⁶, the Federal Ministry of Finance, in agreement with the supreme tax authorities of the states, has now followed suit with a BMF letter dated April 23, 2020 (IV A 3 - S 0261/20/10001 :005)⁷. According to this letter, employers can extend the deadlines for submitting monthly or quarterly wage tax returns during the Coronavirus crisis in individual cases upon request. The prerequisite is that the employers themselves or the person responsible for payroll accounting and wage tax registration are demonstrably prevented through no fault of their own from submitting the wage tax registration on time. The extension of the deadline may not exceed two months.

Bavaria and Hesse also offer the possibility of extending the deadline for submitting certain **advance VAT returns**⁸. Upon request, Bavaria will grant an extension of up to two months⁹ for the submission of the advance VAT return, which must be submitted by the end of April 10, 2020. In Hesse, the deadline for submission and payment of the advance VAT returns to be submitted by

⁴ [Baden-Württemberg](#), [Bavaria](#), [Berlin](#), [Brandenburg](#), [Bremen](#), [Hamburg](#): currently no official link available, [Hesse](#), [Mecklenburg-Western Pomerania](#), [Lower Saxony](#), [North Rhine-Westphalia](#), [Rhineland-Palatinate](#), [Saarland](#), [Saxony](#), [Saxony-Anhalt](#), [Schleswig-Holstein](#), [Thuringia](#)

⁵ North Rhine-Westphalia, Bavaria, Baden-Württemberg

⁶ [North Rhine-Westphalia](#), [Bavaria](#)

⁷ Available [here](#).

⁸ Available [here](#).

⁹ Available [here](#).

April 10, 2020 and May 10, 2020 will be extended by two months in each case upon request. The two-month extension of the deadline for submission and payment applies equally to taxable persons with a so-called permanent deadline extension (thus already for the advance return for VAT February 2020) and to taxable persons for whom the advance return period is the calendar quarter. The extension of the deadline for submission and payment is effective as soon as the application is submitted to the tax office, provided the taxpayer is directly and significantly affected by the Coronavirus crisis.¹⁰

F. Simplification of loss offsetting

In a BMF letter dated April 24, 2020 (IV C 8 - S 2225/20/10003 :010)¹¹, the Federal Ministry of Finance, in agreement with the supreme tax authorities of the Länder, took the following measure with regard to the reduction of advance payments for income and corporation tax (including surcharge taxes such as the solidarity surcharge or church tax). The measure applies regardless of whether the shops remain closed or have already been reopened.

Taxpayers with profit and rental income who are directly and not inconsiderably negatively affected by the Coronavirus crisis can apply (within the usual time limits regarding advance payments) for a subsequent reduction of advance payments for income or corporation tax for 2019 on the basis of a lump-sum loss carryback. It is automatically assumed to be affected if the advance payments for 2020 have already been reduced to €0. According to the BMF letter, the possibility of presenting a higher loss that can be carried back in individual cases by submitting detailed documentation is expressly retained.

The application can be made in writing or electronically (e.g. by means of ELSTER software) to the tax office responsible for determining income or corporation tax. It is also possible to submit the application for a reduction in advance payments in a lump sum procedure at the same time as the application for a reduction in advance payments for 2020.

The flat-rate loss carryback from 2020 amounts to 15% of the relevant income on which the advance payments for 2019 were based (max. €1 million or €2 million in the case of joint taxation). On this basis, the advance payments for 2019 will be recalculated. Any overpayment will be reimbursed.

The flat-rate system adopted removes the need for the administration and taxpayers to provide the proof that is usually required and involves a great deal of effort.

Since a loss carryback from 2020 can only be taken into account in the assessment for 2019 after the assessment for 2020 has been carried out, the first assessment for 2019 in 2020 may result in a subsequent payment for the taxpayer because a loss carryback 2020 is not taken into account. The tax office will defer such an additional payment interest-free until one month after announcement of the income tax assessment for 2020, subject to the determination of interest and subject to revocation. If, on the other hand, the first assessment for 2020 is based on an estimate of the tax base, deferral interest must be set retroactively for the deferral period.

If the income or corporation tax assessment for 2020 results in a loss carryback, the previously determined and deferred subsequent payment for 2019 is no longer applicable, whereas if the

¹⁰ Available [here](#).

¹¹ Available [here](#).

assessment for 2020 does not result in a loss carryback, the deferred subsequent payment for 2019 must be made within one month of the announcement of the tax assessment for 2020.

Simplified example to illustrate the measure:

Company A has made advance payments of €16,000 for corporation tax for the year 2019. The expected profit for 2019 is €100,000. Advance payments of €6,000 per quarter have been set for 2020. A made the payment for the first quarter of 2020 on the statutory due date (March 10, 2020).

Due to the COVID-19 crisis, sales slumped from A to €0, while fixed costs remained unchanged. A applies to the tax office for a reduction of his advance payments for 2020 to €0, explaining his financial circumstances. The tax office reduces the quarterly advance payment by €6,000 (i.e. to zero).

In addition, A applies for the (retroactive) reduction of the advance payments for 2019 in a flat-rate procedure in view of the expected loss for 2020. The tax office reduces the advance payments for 2019 on the basis of flat-rate loss carryback from 2020 of €15,000 (15% of €100,000) to €13,000 on the basis of a lump sum loss carryback. The tax office reimburses the overpayment of €3,000.

As a result, A receives a total of €9,000.

We refer here to the draft of a second Act on the implementation of fiscal support measures to mitigate the Coronavirus crisis (Second Coronavirus Tax Aid Act) under paragraph I.

G. Practical note

We recommend that taxpayers expressly note possible uncertainties in the application regarding the conditions for deferrals, reductions and other tax measures in order to avoid accusations of intentional or reckless misrepresentation. Transparency is required here. If the taxpayer's situation improves significantly in the current year, a simple application for reversal of the tax relief granted can also be considered.

H. First Coronavirus Tax Assistance Act: Act on tax aids in the catering sector, employees in short-time work and amendment of the German Transformation Act

The Act passed by the German Bundestag on May 28, 2020¹², provides among other things for the lowering of the VAT rate in the catering sector to the reduced tax rate of 7 % from July 1, 2020, until June 30, 2021.

¹² Available [here](#).

In addition, the Act adjusts the deadlines in the German Transformation Act for the tax retroactive periods regulated there from eight to 12 months in line with the extensions already made in the German Transformation Act, in order to ensure synchronicity of deadlines.

The Act also provides for tax support for employees working short time. Employers' short-time working grants, which compensate up to 80% of the difference between the usual and the actual remuneration for the months March to December 2020, shall be exempted from income tax.

In a BMF letter dated May 26, 2020¹³, the tax authority has added that tax-privileged corporations can increase the short-time benefits for their own employees working short-time by using their own funds up to a total of 80 % of their previous earnings, without examining the use of funds for statutory purposes, market conformity and appropriateness. The increase must, however, be granted consistently for all employees. The "previous earnings" are the average net monthly salary paid in the three months prior to the introduction of short-time work. Any increase to more than 80% of the previous earning requires a corresponding justification, in particular with regard to market conformity and appropriateness. Collective agreements can serve as a justification. In this case, the submission of the agreement or a model employment agreement provides sufficient evidence.

I. Draft of a second Act on the implementation of fiscal support measures to mitigate the Coronavirus crisis (Second Coronavirus Tax Assistant Act)

On June 12, 2020, the Federal Government drafted a bill with further tax relief measures (Second Coronavirus Tax Assistance Act)¹⁴ containing, among other things, the following measures:

- Temporary reduction of the VAT rate from 19% to 16% and from 7% to 5% from July 1, 2020, to December 31, 2020. An enclosed BMF letter¹⁵ regarding the impacts on individual cases is available.
- The payment of the German import turnover tax will be deferred to the 26th of the second month following the import.
- A one-time child bonus of €300 per child entitled to child benefit (taking into account the tax relief provided by the tax-free child benefit).
- The tax loss carry-back will be extended for the years 2020 and 2021 to a maximum of €5 million and €10 million (in the case of joint assessment) respectively, and a so-called Coronavirus reserve will be introduced in order to make the loss carry-back for 2020 financially effective immediately when declaring taxes for 2019.

¹³ Available [here](#).

¹⁴ Available [here](#).

¹⁵ Available [here](#).

- Introduction of a degressive depreciation by a factor of 2.5 compared to the currently applicable depreciation rate and a maximum of 25% per year for fixed assets in the tax years 2020 and 2021.
- For taxation of the private use of company cars that have no carbon dioxide emissions per kilometer driven, the maximum gross list price will be increased from €40,000 to €60,000.
- Temporary extension of the reinvestment periods under section 6b EStG by one year.
- Extension of the deadlines ending in 2020 for the use of investment deductions under section 7g EStG by one year.
- For trade tax, the tax-free allowance for certain add-back criteria will be increased from €100,000 to €200,000.
- The reduction factor in section 35 EStG will be raised from 3.8 to 4.0, up to a trade tax multiplier of 420%, so that in some cases business owners will be fully relieved of trade tax through the tax reduction.
- Changes to the statute of limitations for criminal tax offences, so that in cases of tax evasion, despite the expiration of the tax claim, the confiscation of crime proceeds can be ordered. The limitation period for prosecution is extended to two and a half times the statutory limitation period.

Furthermore, the following points are mentioned in the key issues paper of the stimulus package¹⁶, which are not yet included in the draft bill:

- Possibility for partnerships to opt for corporate income tax.
- Improvement of participation opportunities for employees in their companies.
- From January 1, 2020 onwards the vehicle tax for passenger cars will be more strongly oriented towards CO2 emissions.

J. BMF letter regarding the effects of the temporary VAT reduction

A BMF letter¹⁷ dated November 4, 2020 amends the previous letter dated June 30, 2020¹⁸ with regard to the effects of the temporary VAT reduction.

Regarding invoices for advance payments issued after June 30, 2020 and before January 1, 2021, for which the payment was received in this period, a VAT rate of 16% or 5% is to be applied. In case the taxable service will be provided after 31 December, 2020, according to the BMF letter, German tax authorities should not object if a VAT rate of 19% or 7% is applied. The recipient of such an invoice is allowed to claim the respective input VAT, provided that the general requirements

¹⁶ Available [here](#).

¹⁷ Available [here](#).

¹⁸ Available [here](#).

of an input VAT claim are fulfilled. In case the invoice is issued with a VAT rate of 16% or 5% and the respective service is provided after December 31, 2020, the BMF letter states that taxation at a VAT rate of 19% or 7% should apply – regardless of whether the invoice is issued with a lower tax rate. Provided that the general requirements of an input VAT claim are fulfilled, the recipient of the service is only allowed to claim the input VAT to the amount of the VAT in the invoice.

If an invoice for an advance payment is issued before July 1, 2020 at the applicable VAT rate of 19% or 7% and the payment is received after that date, the taxpayer shall owe the additional tax rate. In this case, the recipient of the service is in principle (exception: BMF letter from June 30, 2020, Rz. 46¹⁹) not allowed to claim the input VAT to the amount of the entire 19% or 7%, as the difference to the reduced VAT is not a legally owed tax. Provided that the general requirements of an input VAT claim are fulfilled, the recipient of the service is only allowed to claim the input VAT to the amount of the applicable (reduced) VAT rate of 16% or 5%.

In addition, the BMF letter contains further regulations regarding, among others, the taxation of electricity, gas, water, refrigeration and heat supplies, special and compensatory payments for rental or leasing agreements as well as the time of service provided by an insolvency administrator.

K. No setting up of a permanent establishment for expanded stays at building and plant works due to COVID-19

In its updated version of the "FAQ "Coronavirus" (taxes)"²⁰, the Federal Ministry of Finance states that there should be no tax consequences for foreign companies and their employees with regard to the setting up of a permanent establishment if construction and assembly works by foreign (construction) companies are interrupted before completion. As a precondition, these interruptions must not be due to the course of business operations, but rather, for example, to border closures or cessation of work stemming from the Coronavirus crisis.

Therefore, until further notice, interruptions in construction and assembly works caused by the Coronavirus crisis shall not be included in the calculation of the national and convention-based periods for justification for the setting up of a permanent establishment for construction and assembly works (suspension of periods). This additionally requires that:

- The interruption period in the specific case is at least two weeks;
- The workers or agents of the company are removed from the installation site or leave it during the interruption period;
- It can be ensured that the corresponding income is taxed, for example, in the state of residence of the company or of the employees, if a permanent establishment for the company in Germany is not set up due to the interruption period. For this purpose, spontaneous information can be transmitted to the tax administration of the other contracting state.

¹⁹ Available [here](#).

²⁰ Available [here](#).

L. No change of taxation right due to home office work for border crossers or cross-border employees

In the above-mentioned "FAQ "Coronavirus" (taxes)", the Federal Ministry of Finance has commented on the tax situation of so-called border crossers, i.e. people who normally move daily from their place of residence to another country to work. If these persons now increasingly work from their home office due to official recommendations or orders, instructions from their employer or the closure of the border, this can lead to a partial change in taxation rights. The Double Taxation Agreements (DTAs) between Germany and the countries concerned do not contain any common regulations for this case. The situation to date is therefore as follows:

- **France** (BMF letter dated May 25, 2020²¹):
 - i. No adjustment is necessary for border crossers (*Grenzgänger*). If border crossers residing in the border zone work on a remote basis, the work is deemed to have been performed in the border zone. Days on which work could not be performed due to health regulations/recommendations are also counted as working days.
 - ii. For cross-border employees (*grenzüberschreitend tätige Arbeitnehmer*), however, additional home office days have no effect on the allocation of taxing rights. The employee is, however, obliged to keep appropriate records, identical in both states. This provision nevertheless only applies if the respective salary is actually taxed by the contracting state in which the employee would have worked. The provisions originally agreed only until May 31, 2020 were extended until December 31, 2020 by a BMF letter²². After that date, the period is extended by one month each time until the agreement is terminated by a contracting state.

Benefits under the social security law of a contracting state shall be taxed only in the state of residence.

- **Belgium** (BMF letter dated May 7, 2020²³)

The same applies as for cross-border employees in France. The measures were originally agreed only until May 31, 2020, but were extended several times by BMF letters – for now until December 31, 2020.²⁴

- **Switzerland** (BMF letter dated June 12, 2020²⁵):

- i. For border crossers, the days worked in the home office are deemed to have been worked in the country in which the place of work would have been located without the measures to combat the COVID-19 pandemic. Days on which work could not

²¹ Available [here](#).

²² Available [here](#).

²³ Available [here](#).

²⁴ Available [here](#).

²⁵ Available [here](#).

be carried out due to COVID-19 measures, but on which wages were paid, are also counted as working days.

- ii. For employees working across borders, however, additional home office days may be counted as days worked in the country in which the place of work would have been located without the measures to combat the COVID-19 pandemic. However, this provision applies only to the extent that the respective salary is actually taxed by the contracting state in which the cross-border employee would have worked.
- iii. The short-time work compensation paid by Switzerland is to be qualified as remuneration for employment and is only taxable in Switzerland.
- iv. The German short-time work compensation is considered as taxed in Germany and is tax exempt in Switzerland.

The provisions originally agreed only until May 31, 2020 but were extended by one month each time until the agreement is terminated by a contracting state. According to a BMF letter dated December 3, 2020, the adjustments are extended until March 31, 2021. After that date, again the period is extended by one month each time until the agreement is terminated by a contracting state.

- **Poland** (BMF letter dated December 08, 2020²⁶):

- i. For employees working across borders, the days worked in the home office are deemed to have been worked in the country in which the place of work would have been located without the measures to combat the COVID-19 pandemic. This does not apply to days worked that would have been spent either in a home office or in a third country regardless of the measures to combat the COVID-19 pandemic. Employees who work across borders are obliged to keep appropriate and in both countries uniform records.
- ii. However, this provision applies only to the extent that the respective salary is actually taxed by the contracting state in which the cross-border employee would have worked.
- iii. The provisions applies equally to income from public service.
- iv. The provisions were agreed until December 31, 2020. After that date, the period is extended by one month each time until the agreement is terminated by a contracting state.

- **Luxembourg²⁷, Netherlands²⁸ and Austria²⁹**: The Federal Ministry of Finance has reached agreements with these states in order to prevent a change in the taxation right due to a higher number of home office days because of the Coronavirus crisis. The provisions originally agreed only until April 30, 2020 were extended until December 31, 2020 by a BMF

²⁶ Available [here](#).

²⁷ Available [here](#).

²⁸ Available [here](#).

²⁹ Available [here](#).

letter³⁰, with regard to the Netherlands until March 31, 2021³¹. After that date, the period is extended by one month each time until the agreement is terminated by a contracting state.

Moreover, the Federal Ministry of Finance points out that corresponding negotiations are also being examined with other neighboring countries and that information about the conclusion of further agreements will be provided in a timely manner.

M. Income tax treatment of financial aid due to the Coronavirus crisis

It was already apparent from the administrative agreement between the federal and state governments of March 29, 2020 that the financial aids provided due to the Coronavirus crisis are regarded as taxable business income. To ensure that the recipients will profit from the entire financial aid, the financial aid is not taken into account with regard to the tax prepayments for 2020.³² In a decree of July 31, 2020, the Bavarian state office for taxes confirmed the view that the financial aid is regarded as taxable business income, irrespective of a private use by a taxpayer.³³

N. Fiscal support measures planned in the annual tax act 2020

The draft of the annual tax act 2020 (*Jahressteuergesetz*)³⁴ dated September 25, 2020, provides for further fiscal support measures to mitigate the Coronavirus crisis. Among other measures, it is intended to make adjustments to the investment deductions and special depreciation allowances to support small and medium-sized enterprises. For example, it should be possible to use acquired/manufactured assets more flexibly by allowing longer-term leasing, the preferential investment costs should be increased from 40% to 50% and a uniform profit limit of EUR 150,000 should apply. Furthermore, the draft provides for the extension of the already implemented limited and temporary tax exemption of the employer's contributions to the short-time work allowance (*Kurzarbeitergeld*) by another year.

In its statement on the draft³⁵ dated October 21, 2020, the German Bundesrat proposed to review whether and under which conditions the expenses resulting from a domestic workplace, which does not necessarily have to be located in a separate workroom, can be considered for tax purposes in the future.

At the moment it is unclear when the 2nd and 3rd parliamentary reading in the German Bundestag and the final adoption by the German Bundesrat will take place. Therefore, in principle it is still possible that the draft may be changed or modified.

³⁰ [Luxembourg, Austria](#).

³¹ Available [here](#).

³² Available [here](#).

³³ LfSt. Bayern, Vfg. v. 31.07.2020 – S 2143.2.1-10/3 St32

³⁴ BT Drs. 19/22850; available [here](#).

³⁵ BT Drs. 19/23551; available [here](#).

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