



Respond proactively to the current developments

Specific measures for tax matters

- Apply for a deferral of income tax, corporate income tax, trade tax and VAT. The application for corporate income tax and VAT must be filed to the local tax office, whereas the application for trade tax must be filed to the local municipality.
- Apply for a reduction of tax advances (corporate income tax and trade tax). This application must be filed to the local tax office; with respect to trade tax, the issue is the adjustment of the trade tax basis.
- Apply for a deferral or reduction of tax advances and a stay of execution of the enforcement of taxes that are administered by the customs authority (e.g. energy tax and air transportation tax). This application must be filed to the competent main customs office.
- Apply for a stay of execution of the enforcement of payroll tax and capital gains tax with your competent tax office.

A simplified form is available to file the relevant applications for income / corporate income tax and VAT as well as for the trade tax basis.

The deferral of income tax, corporate income tax and VAT can be applied on an interest free basis until 31 December 2020.

Similarly, an interest-free deferral of taxes that are administered by the customs authority (e.g. energy tax and air transportation tax) should be possible.

The interest-free deferral should be referred to in the application.

Regarding the prospects of success of the applications or possible inquiries from the tax authorities, we will soon be able to report about our experience. However, the tax authorities have been instructed to interpret the conditions generously.

Our team of experts will be happy to support you with this challenge.



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