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Factsheet for case **DE-2020-13/409**

Waiving overdue tax debts

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Country	Germany, applies nationwide
Time period	Temporary, 23 March 2020 - 31 December 2020
Type	Legislation or other statutory regulation
Category	Supporting businesses to stay afloat – Deferral of payments
Case created	09 April 2020 (updated 05 May 2020)

Background information

The German Federal Government modified the tax law, in order to help businesses with their tax debts and improve their liquidity.

All companies with tax debts can apply for this measure until the end of 2020.

It is part of the support package to stabilise the German economy and help out firms during the Corona crisis. The package was adopted by the Federal Government at the end of March 2020.

Content of measure

The German Federal Government temporarily changed taxation rules for companies. Overdue tax debts (and default charges) can be waived until the end of 2020. Companies need to apply for postponing their tax debt payments until the end of 2020 at their local tax authority office. This measure includes any debts regards the income, corporate tax and sales tax. It is part of a broader package that also includes other changes in tax law, all of them directed at easing tax burdens for companies in times of crisis; and also includes easier access to loans, start-up support or financial help for solo- or micro entrepreneurs.

Use of measure

No information currently available.

Actors, target groups and funding

Actors	Target groups	Funding
National government Company / Companies Local / regional government	All companies	National funds

Social partners

Role of social partners	Consulted
Form of involvement	Other

German social partners are usually consulted by the Federal Government on broader measures, though no formal tripartite social dialogue structure exists in Germany at the federal level.

Sectors and occupations

This case is not sector-specific.

This case is not occupation-specific.

Sources

- 03 April 2020: Steuerliche Hilfen für Unternehmen und Beschäftigte (www.bundesfinanzministerium.de)