

URL: <http://www.deloitte-tax-news.de/german-tax-legal-news/2019-income-tax-and-vat-return-filing-deadline-to-be-extended-to-31-august-2021.html>

 12.02.2021

German Tax and Legal News

2019 income tax and VAT return filing deadline to be extended to 31 August 2021

Extension to apply for returns prepared by a professional tax service provider.

The upper house of Germany's parliament approved a bill on 12 February 2021 to further extend the 2019 income tax and VAT return filing deadline for corporate and individual taxpayers whose tax returns are prepared by a professional tax service provider from 30 March 2021 to 31 August 2021, in response to the continuing effects of the coronavirus (COVID-19). The bill was approved by the lower house of parliament on 28 January 2021 and now must be signed by the president and published in the federal gazette to become effective.

Under the general German tax rules, the income tax and VAT return filing deadline is 31 July of the year following the tax year, and an extension applies for taxpayers that are advised by a professional tax service provider to the last day of February of the second year following the tax year. In a decree dated 21 December 2020 (see [GTLN dated 01/04/21](#)), the Ministry of Finance extended the general filing deadline for 2019 income tax and VAT returns that are prepared by a professional tax service provider from 28 February 2021 to 31 March 2021. The bill will further extend this deadline to 31 August 2021. It could be possible for taxpayers to obtain an additional extension upon request under certain circumstances.

The bill also will defer the date from which interest will accrue on underpayments of 2019 income tax and VAT, from 1 April 2021 to 1 October 2021. The interest is calculated based on a 0.5% interest rate per month (or part thereof) on the underpaid tax.

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