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German Tax and Legal News

COVID-19: Extension of relief measures for cross-border commuters between Germany and Switzerland

Relief measures broadened and extended until at least 31 March 2021.

In a decree dated 3 December 2020, Germany's Ministry of Finance (MOF) published an updated mutual agreement concluded with Switzerland on 30 November 2020 broadening and extending the mutual agreement dated 11 June 2020 (see [GTLN dated 06/16/20](#)) providing relief measures to prevent unfavorable tax consequences for cross-border commuters affected by the coronavirus (COVID-19). The updated agreement has been broadened to now also include compensation payments for governmental employees under Art. 19 of the double tax treaty between Germany and Switzerland, with retroactive effect from 11 March 2020. The updated agreement is in force until 31 March 2021 and will automatically be extended each month until the end of the following month if not terminated by one of the parties with a one-week notice period.

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