Deloitte.

URL: http://www.deloitte-tax-news.de/german-tax-legal-news/tax-authorities-issue-guidance-on-filing-deadlines-for-2016-tax-returns.html

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German Tax and Legal News

Tax authorities issue guidance on filing deadlines for 2016 tax returns

As of the beginning of the year, the tax authorities issued – as usually – guidance on the filing deadlines for the tax returns for the previous year.

Income tax, corporate income tax, trade tax as well as VAT and other mandatory annual returns for 2016 have generally to be filed until May 31, 2017. In cases where the tax returns are prepared by an external tax advisor, the filing deadline is automatically extended to December 31, 2017.

Notwithstanding this general extension, the tax authorities may on a case-by-case basis still request an earlier filing of the tax returns. Earlier tax filings may be requested inter alia in case tax returns for the previous year have been filed late or in case a significant tax payment can be expected.

Upon specific circumstances, the filing deadline can even be extended to February 28, 2018 but it is our experience that the tax authorities are very reluctant to grant such additional extension.

In case of late filings, the taxpayer may face late filing surcharges or periodic penalty payments. In addition, the tax authorities might assess the 2016 taxes on an estimated Basis.
