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German Tax and Legal News

MoF decree further extends 2020 corporate income tax return filing deadline for returns prepared by a professional tax advisor

Action anticipates approval of bill containing COVID-19 relief measures.

On 1 April 2022, the German Ministry of Finance (MoF) published a decree providing for a further three-month extension of the filing deadline for 2020 German corporate income tax returns prepared by a certified tax advisor. The (already extended) current filing deadline of 31 May 2022 is extended to 31 August 2022. As a result, 2020 corporate income tax returns prepared by a certified tax advisor and filed by 31 August 2022 will be considered to have been filed on a timely basis and will not be subject to late filing penalties.

In issuing the decree, the MoF is anticipating finalization of a draft bill, the "Fourth bill on tax relief measures relating to the COVID-19 crisis," that includes among other proposals the further extension of the corporate tax return filing deadline from 31 May 2022 to 31 August 2022 where a certified tax advisor is involved (see [GTLN dated 9 February 2022](#)). The draft bill was published by the MoF on 3 February 2022 and adopted by German federal cabinet on 16 February 2022. It has yet to be approved by the upper and lower houses of the German parliament which is expected to take place in the next few months.

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