

# **Information letter "End of the interest-free deferral options according to the BMF letters of 19.03.2020 and 18.03.2021".**

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## **Competent Department**

- [Landeshauptkasse Bremen](#)  
[Finanzkasse und Vollstreckungsstelle](#)
- [Finanzamt Bremerhaven](#)

## **Basic information**

Reason for the information letter:

In order to mitigate the effects of the Corona pandemic on the economy and to provide companies with liquidity, the Federal Ministry of Finance, in agreement with the supreme tax authorities of the federal states, issued so-called catastrophe decrees (BMF letters dated 19.03.2020 and 18.03.2021) on tax measures to take account of the effects of the Corona virus.

Accordingly, taxes could be deferred interest-free under simplified conditions. For this, the taxpayers had to be demonstrably and not insignificantly affected by the effects of the Corona crisis. The tax offices did not have to meet strict requirements when verifying the conditions for these deferrals.

Under these simplified conditions, deferrals could be applied for for the last time until 30 June 2021 for taxes due by then and granted without interest until 30 September 2021 at the latest. Thereafter, existing tax arrears may continue to be deferred under certain circumstances, but interest will then accrue at a rate of 0.5% per month (section 234(1), section 238 of the Tax Code).

The taxable persons should be made aware of this circumstance with the information letter.

# Procedure

The letter is for the sole purpose of informing taxable persons.

## Frequently asked Questions

- **Why did I receive the letter?**

You have had your tax payments deferred due to the Corona crisis and the resulting economic difficulties. These deferrals were previously granted interest-free.

The option to apply for simplified deferrals without interest expired on 06/30/2021. Deferrals could be granted without interest until 30.09.2021 at the latest. As of now, existing tax arrears may continue to be deferred under certain circumstances, but interest will then accrue at a rate of 0.5% per month. We would like to point this out to you with this letter.

- **After receiving this letter, do I now have to contact the State Central Tax Office or the Bremerhaven Tax Office?**

No response to the information letter itself is required. The letter merely serves to raise awareness of the potential risk of interest-bearing deferral in your financial planning.

For information on your individual case, please contact your responsible tax authority:

- if the tax claim was assessed by the Bremerhaven tax office, the Bremerhaven tax office is responsible
- if the tax claim was assessed by the Bremen Tax Office, the Bremen State Central Tax Office (deferral and remission office) is responsible.

For more information on deferral / payment by installments, see also:

[www.finanzen.bremen.de/Ratenzahlung](http://www.finanzen.bremen.de/Ratenzahlung)

- **I have just recently started paying the deferred receivables. Why am I receiving this letter?**

The information letter was created automatically. If you have already started to repay your deferred amounts, this could not be taken into account when creating the letter.

- **What about taxes due after 6/30/2021?**

Deferral requests for receivables due after June 30, 2021 will be reviewed in accordance with the statutory regulations. Interest of 0.5% per month will accrue for the duration of the deferral granted (sections 234 (1), 238 of the German Fiscal Code).

- **Where can I find more information on deferral / payment by installments?**

[www.finanzen.bremen.de/Ratenzahlung](http://www.finanzen.bremen.de/Ratenzahlung)