

Deferral of taxes

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Basic information

Taxes (e.g. income tax) can be deferred if the payment of the tax at the due date would mean considerable hardship for the tax debtor and the claim does not appear to be endangered by the deferral. The assessment as to whether there is considerable hardship (e.g. a temporary financial hardship not brought about by the taxpayer himself) is always an individual case decision.

Requirements

Deferment of payment shall only be granted upon request. The request must be justified. The application must disclose the current economic circumstances.

Procedure

The deferral application must be submitted to the following tax authority, except in the case of property taxes:

- If the tax claim has been assessed by the Bremerhaven tax office, please address your deferral application to the Bremerhaven tax office
- If the tax claim has been assessed by the Bremen tax office, please address your application for deferral to the Bremen State Treasury, Deferral and Remission Office.

The following special rule applies to property tax:

- If the tax claim was assessed by the Bremerhaven Valuation Office of the Bremerhaven Tax Office (tax number begins with 77), please address your deferral application to the Bremerhaven Tax Office.
- If the property tax has been assessed by the Bremen Valuation Office of the Bremerhaven Tax Office (tax number begins with 57), please address your application for deferral to the Bremen Main State Treasury, Deferral and Remission Office.

The responsible tax authority will decide on the application after examining the reasons given and will issue a corresponding notice.

More information

Taxes cannot be deferred insofar as a third party is required to pay the tax for the account of the tax debtor, in particular to withhold and remit it (e.g. employer with regard to wage tax).

Corona crisis:

If you are directly and not insignificantly negatively affected economically by the Corona crisis, you may submit applications for deferral of taxes due by 31 March 2021, setting out your circumstances. The deferrals will be granted in a simplified procedure without interest until 30.06.2021 at the latest. For further information, please refer to the FAQ - Corona (Tax).