



UPDATE: German Air Travel Tax Payment (OY Tax) Deferral

In the meantime, we have received the first replies from the customs authorities regarding our applications for a deferral of Air Travel Tax (OY Tax) and would like to share these experiences with you.

Unfortunately, the customs authorities do not react unbureaucratically to our deferral applications as it would be appropriate in this difficult situation due to the Corona virus. According to the customs authorities, a valid and meaningful explanation with **additional documents on the liquidity situation** must be submitted within this application procedure. In particular, the information and documents provided must show whether the liquidity problems result from the current pandemic or whether the solvency was already reduced before the pandemic.

In order to demonstrate the current economic situation e.g. **a simplified profit and loss statement for the 1st quarter 2020, a monthly business evaluation (BWA) or cash flow analysis** can also be provided to the custom authorities. As more of the above mentioned documents you can provide the better our chances to get the approval of customs authorities for deferral of Air Travel Tax. In the event no supporting evidence and documents can be provided, the application for a deferral will be rejected.

Ihr Ansprechpartner



Vitali Ziegler
+49 69 97886 821
vitali.ziegler@crowe-ffm.de

Publisher
Crowe Frankfurt
INTERTAX TREUHAND GmbH
Steuerberatungsgesellschaft
An der Dammheide 10
60486 Frankfurt am Main
Tel. +49 69 978 866
www.crowe-ffm.de

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