

# Stückmann's Tax Calendar

IMPORTANT TAX DEADLINES IN GERMANY

2024

# IMPORTANT TAX DEADLINES IN GERMANY 2024

This calendar contains a selection of important, mainly tax-related deadlines that recur regularly. Deadlines due to extraordinary taxes such as motor vehicle, insurance, entertainment and fire protection tax as well as Intrastat declarations are not included. Juliane Lange will be happy to answer any questions you may have. Please contact her at [lange@stueckmann.de](mailto:lange@stueckmann.de) or call her on +49 521 2993-310

## January

Deadline (transmission or receipt of payment by midnight German time on this date is still on time)	Relevant for	
<b>10.01.2024</b>	<b>VAT payers</b>	Preliminary VAT return <ul style="list-style-type: none"> <li>■ for monthly VAT prepayments for December 2023</li> <li>■ for monthly VAT prepayments with permanent deadline extension for November 2023</li> <li>■ for quarterly VAT prepayments for the 4<sup>th</sup> quarter of 2023</li> </ul>
<b>10.01.2024</b>	<b>Employers</b>	Preliminary wage tax return <ul style="list-style-type: none"> <li>■ for monthly wage tax prepayments for December 2023</li> <li>■ for quarterly wage tax prepayments for the 4<sup>th</sup> quarter of 2023</li> <li>■ for annual wage tax prepayment for 2023</li> </ul>
<b>10.01.2024</b>	<b>Taxpayers subject to withholding tax</b>	Withholding tax return for dividends, licence fees, remuneration for supervisory board members, artists, athletes etc. to recipients abroad for the 4 <sup>th</sup> quarter of 2023 to Federal Central Tax Office (BZSt)
<b>25.01.2024</b>	<b>Employers</b>	Statement of social security contributions for January 2024 to the respective health insurance company
<b>25.01.2024</b>	<b>VAT payers</b>	Recapitulative statement for intra-Community supplies of goods for: <ul style="list-style-type: none"> <li>■ December 2023</li> </ul> For intra-Community supplies of services for: <ul style="list-style-type: none"> <li>■ 4<sup>th</sup> quarter of 2023</li> </ul>
<b>29.01.2024</b>	<b>Employers</b>	Payment of social security contributions for January 2024
<b>31.01.2022</b>	<b>VAT payers using One Stop Shop</b>	Tax return for 4 <sup>th</sup> quarter of 2023 to Federal Central Tax Office (BZSt)

# IMPORTANT TAX DEADLINES IN GERMANY 2024

## February

<b>Deadline</b> (transmission or receipt of payment by midnight German time on this date is still on time)	<b>Relevant for</b>	
<b>12.02.2024</b>	<b>VAT payers</b>	Preliminary VAT return <ul style="list-style-type: none"> <li>■ for monthly VAT prepayments for January 2024</li> <li>■ for monthly VAT prepayments with permanent deadline extension for December 2023</li> <li>■ for quarterly permanent deadline extension for the 4<sup>th</sup> quarter of 2023</li> </ul>
<b>12.02.2024</b>	<b>VAT payers</b>	Application for permanent deadline extension concerning VAT returns for 2024
<b>12.02.2024</b>	<b>VAT payers</b>	Payment of 1/11 amount for permanent deadline extension for 2024
<b>12.02.2024</b>	<b>Employers</b>	Preliminary wage tax return <ul style="list-style-type: none"> <li>■ for monthly wage tax prepayments for January 2024</li> </ul>
<b>15.02.2024</b>	<b>Employers</b>	Annual statement of social security contributions for 2023
<b>23.02.2024</b>	<b>Employers</b>	Statement of social security contributions for February 2024 to the respective health insurance company
<b>26.02.2024</b>	<b>VAT payers</b>	Recapitulative statement for intra-Community supplies of goods for: <ul style="list-style-type: none"> <li>■ January 2024</li> </ul>
<b>27.02.2024</b>	<b>Employers</b>	Payment of social security contributions for February 2024
<b>28.02.2024</b>	<b>Domestic taxpayers with a shareholding, subsidiary or business establishment abroad</b>	Deadline for reporting the acquisition or change of a shareholding in a foreign partnership or corporation or the establishment or change of foreign businesses or business establishments in 2022
<b>28.02.2024</b>	<b>Employers</b>	Annual wage tax statement for 2023

# IMPORTANT TAX DEADLINES IN GERMANY 2024

## March

### Deadline

(transmission or receipt of payment by midnight German time on this date is still on time)

### Relevant for

**11.03.2024**

**VAT payers**

Preliminary VAT return

- for monthly VAT prepayments for February 2024
- for monthly VAT prepayments with permanent deadline extension for January 2024

**11.03.2024**

**Employers**

Preliminary wage tax return

- for monthly wage tax prepayments for February 2024

**22.03.2024**

**Employers**

Statement of social security contributions for March 2024 to the respective health insurance company

**25.03.2024**

**VAT payers**

Recapitulative statement for intra-Community supplies of goods for:

- February 2024

**26.03.2024**

**Employers**

Payment of social security contributions for March 2024

# IMPORTANT TAX DEADLINES IN GERMANY 2024

## April

<b>Deadline</b> (transmission or receipt of payment by midnight German time on this date is still on time)	<b>Relevant for</b>	
<b>10.04.2024</b>	<b>VAT payers</b>	Preliminary VAT return <ul style="list-style-type: none"> <li>■ for monthly VAT prepayments for March 2024</li> <li>■ for monthly VAT prepayments with permanent deadline extension for February 2024</li> <li>■ for quarterly VAT prepayments for the 1<sup>st</sup> quarter of 2024</li> </ul>
<b>10.04.2024</b>	<b>Taxpayers subject to withholding tax.</b>	Withholding tax return for dividends, licence fees, remuneration for supervisory board members, artists, athletes etc. to recipients abroad for the 1 <sup>st</sup> quarter of 2024 to the Federal Central Tax Office (BZSt)
<b>10.04.2024</b>	<b>Employers</b>	Preliminary wage tax return <ul style="list-style-type: none"> <li>■ for monthly wage tax prepayments for March 2024</li> <li>■ for quarterly wage tax prepayments for the 1<sup>st</sup> quarter of 2024</li> </ul>
<b>24.04.2024</b>	<b>Employers</b>	Statement of social security contributions for April 2024 to the respective health insurance company
<b>25.04.2024</b>	<b>VAT payers</b>	Recapitulative statement for intra-Community supplies of goods for: <ul style="list-style-type: none"> <li>■ March 2024</li> </ul> For intra-Community supplies of services for: <ul style="list-style-type: none"> <li>■ 1<sup>st</sup> quarter of 2024</li> </ul>
<b>26.04.2024</b>	<b>Employers</b>	Payment of social security contributions for April 2024
<b>30.04.2024</b>	<b>VAT payers using the One Stop Shop scheme</b>	Tax return for 1 <sup>st</sup> quarter of 2024 to the Federal Central Tax Office (BZSt)

# IMPORTANT TAX DEADLINES IN GERMANY 2024

## May

<b>Deadline</b> (transmission or receipt of payment by midnight German time on this date is still on time)	<b>Relevant for</b>	
<b>10.05.2024</b>	<b>VAT payers</b>	Preliminary VAT return <ul style="list-style-type: none"> <li>■ for monthly VAT prepayments for April 2024</li> <li>■ for monthly VAT prepayments with permanent deadline extension for March 2024</li> <li>■ for quarterly permanent deadline extension for the 1<sup>st</sup> quarter of 2024</li> </ul>
<b>10.05.2024</b>	<b>Employers</b>	Preliminary wage tax return <ul style="list-style-type: none"> <li>■ for monthly wage tax prepayments for April 2024</li> </ul>
<b>24.05.2024*</b> <b>27.05.2024</b>	<b>Employers</b>	Statement of social security contributions for May 2024 to the respective health insurance company
<b>27.05.2024</b>	<b>VAT payers</b>	Recapitulative statement for intra-Community supplies of goods for: <ul style="list-style-type: none"> <li>■ April 2024</li> </ul>
<b>28.05.2024*</b> <b>29.05.2024</b>	<b>Employers</b>	Payment of social security contributions for May 2024

\* 24.05.2024 or 28.05.2024 applies for the German federal states Baden-Württemberg, Bavaria, Hesse, North Rhine-Westphalia, Rhineland-Palatinate, Saarland, Saxony and Thuringia where Corpus Christi is a public holiday. The deadline has been brought forward. Decisive for this is the federal state in which the collecting agency (health insurance company) is based!

# IMPORTANT TAX DEADLINES IN GERMANY 2024

## June

<b>Deadline</b> (transmission or receipt of payment by midnight German time on this date is still on time)	<b>Relevant for</b>	
<b>10.06.2024</b>	<b>VAT payers</b>	Preliminary VAT return <ul style="list-style-type: none"> <li>■ for monthly VAT prepayments for May 2024</li> <li>■ for monthly VAT prepayments with permanent deadline extension for April 2024</li> </ul>
<b>10.06.2024</b>	<b>Employers</b>	Preliminary wage tax return <ul style="list-style-type: none"> <li>■ for monthly wage tax prepayments for May 2024</li> </ul>
<b>24.06.2024</b>	<b>Employers</b>	Statement of social security contributions for June 2024 to the respective health insurance company
<b>25.06.2024</b>	<b>VAT payers</b>	Recapitulative statement for intra-Community supplies of goods for: <ul style="list-style-type: none"> <li>■ May 2024</li> </ul>
<b>26.06.2024</b>	<b>Employers</b>	Payment of social security contributions for June 2024
<b>30.06.2024</b>	<b>Companies outside the EU</b>	Application for input tax refund for 2023 from non-EU companies to the Federal Central Tax Office (BZSt) (applies e. g. to non-EU subsidiaries of German parent companies).
<b>30.06.2024</b>	<b>Taxpayers with subsidiaries or business establishments abroad</b>	Documentation of international transfer prices: Deadline for documentation of extraordinary business transactions in 2023 with affiliated companies abroad

# IMPORTANT TAX DEADLINES IN GERMANY 2024

## July

<b>Deadline</b> (transmission or receipt of payment by midnight German time on this date is still on time)	<b>Relevant for</b>	
<b>10.07.2024</b>	<b>VAT payers</b>	Preliminary VAT return <ul style="list-style-type: none"> <li>■ for monthly VAT prepayments for June 2024</li> <li>■ for monthly VAT prepayments with permanent deadline extension for May 2024</li> <li>■ for quarterly VAT prepayments for the 2<sup>nd</sup> quarter of 2024</li> </ul>
<b>10.07.2024</b>	<b>Employers</b>	Preliminary wage tax return <ul style="list-style-type: none"> <li>■ for monthly wage tax prepayments for June 2024</li> <li>■ for quarterly wage tax prepayments for the 2<sup>nd</sup> quarter of 2024</li> </ul>
<b>10.07.2024</b>	<b>Taxpayers subject to withholding tax.</b>	Withholding tax return for dividends, licence fees, remuneration for supervisory board members, artists, athletes etc. to recipients abroad for the 2 <sup>nd</sup> quarter of 2024 to the Federal Central Tax Office (BZSt)
<b>25.07.2024</b>	<b>Employers</b>	Statement of social security contributions for July 2024 to the respective health insurance company
<b>25.07.2024</b>	<b>VAT payers</b>	Recapitulative statement for intra-Community supplies of goods for: <ul style="list-style-type: none"> <li>■ June 2024</li> </ul> For intra-Community supplies of services for: <ul style="list-style-type: none"> <li>■ 2<sup>nd</sup> quarter of 2024</li> </ul>
<b>29.07.2024</b>	<b>Employers</b>	Payment of social security contributions for July 2024 by the respective health insurance company
<b>31.07.2024</b>	<b>VAT payers</b>	Deadline for documentation of service payments in case of allocation options to business or private assets in order to ensure input tax deduction for 2022
<b>31.07.2024</b>	<b>Individuals resident abroad with a domestic shareholding in a corporation</b>	On relocating abroad before 2024, a shareholder of a corporation must provide written notification of his valid address as of 31.12.2023 and confirm that the shares in the corporation are still attributable to him



# IMPORTANT TAX DEADLINES IN GERMANY 2024

## July

<b>Deadline</b> (transmission or receipt of payment by midnight German time on this date is still on time)	<b>Relevant for</b>	
<b>31.07.2024</b>	<b>All taxpayers</b>	Annual tax return for 2022, if prepared by a tax adviser
<b>31.07.2024</b>	<b>VAT payers using the One Stop Shop scheme</b>	Tax return for 2 <sup>nd</sup> quarter of 2024 to the Federal Central Tax Office (BZSt)

## August

<b>Deadline</b> (transmission or receipt of payment by midnight German time on this date is still on time)	<b>Relevant for</b>	
<b>12.08.2024</b>	<b>VAT payers</b>	Preliminary VAT return <ul style="list-style-type: none"> <li>■ for monthly VAT prepayments for July 2024</li> <li>■ for monthly VAT prepayments with permanent deadline extension for June 2024</li> <li>■ for quarterly permanent deadline extension for the 2<sup>nd</sup> quarter of 2024</li> </ul>
<b>12.08.2024</b>	<b>Employers</b>	Preliminary wage tax return <ul style="list-style-type: none"> <li>■ for monthly wage tax prepayments for July 2024</li> </ul>
<b>26.08.2024</b>	<b>Employers</b>	Statement of social security contributions for August 2024 to the respective health insurance company
<b>26.08.2024</b>	<b>VAT payers</b>	Recapitulative statement for intra-Community supplies of goods for: <ul style="list-style-type: none"> <li>■ July 2024</li> </ul>
<b>28.08.2024</b>	<b>Employers</b>	Payment of social security contributions for August 2024

# IMPORTANT TAX DEADLINES IN GERMANY 2024

## September

<b>Deadline</b> (transmission or receipt of payment by midnight German time on this date is still on time)	<b>Relevant for</b>	
<b>02.09.2024</b>	<b>All taxpayers</b>	Annual tax return for 2023 (income tax, corporation tax, trade tax, annual VAT return) without tax consultant
<b>10.09.2024</b>	<b>VAT payers</b>	Preliminary VAT return <ul style="list-style-type: none"> <li>■ for monthly VAT prepayments for August 2024</li> <li>■ for monthly VAT prepayments with permanent deadline extension for July 2024</li> </ul>
<b>10.09.2024</b>	<b>Employers</b>	Preliminary wage tax return <ul style="list-style-type: none"> <li>■ for monthly wage tax prepayments for August 2024</li> </ul>
<b>24.09.2024</b>	<b>Employers</b>	Statement of social security contributions for September 2024 to the respective health insurance company
<b>25.09.2024</b>	<b>VAT payers</b>	Recapitulative statement for intra-Community supplies of goods for: <ul style="list-style-type: none"> <li>■ August 2024</li> </ul>
<b>26.09.2024</b>	<b>Employers</b>	Payment of social security contributions for September 2024

# IMPORTANT TAX DEADLINES IN GERMANY 2024

## October

<b>Deadline</b> (transmission or receipt of payment by midnight German time on this date is still on time)	<b>Relevant for</b>	
<b>02.10.2024</b>	<b>German and foreign EU companies</b>	Application for input tax refund for 2024 for German and foreign EU companies
<b>10.10.2024</b>	<b>VAT payers</b>	Preliminary VAT return <ul style="list-style-type: none"> <li>■ for monthly VAT prepayments for September 2024</li> <li>■ for monthly VAT prepayments with permanent deadline extension for August 2024</li> <li>■ for quarterly VAT prepayments for the 3<sup>rd</sup> quarter of 2024</li> </ul>
<b>10.10.2024</b>	<b>Taxpayers subject to withholding tax</b>	Withholding tax return for dividends, licence fees, remuneration for supervisory board members, artists, athletes etc. to recipients abroad for the 3 <sup>rd</sup> quarter of 2024 to the Federal Central Tax Office (BZSt)
<b>10.10.2024</b>	<b>Employers</b>	Preliminary wage tax return <ul style="list-style-type: none"> <li>■ for monthly wage tax prepayments for September 2024</li> <li>■ for quarterly wage tax prepayments for the 3<sup>rd</sup> quarter of 2024</li> </ul>
<b>24.10.2024**</b> <b>25.10.2024</b>	<b>Employers</b>	Statement of social security contributions for October 2024 to the respective health insurance company
<b>25.10.2024</b>	<b>VAT payers</b>	Recapitulative statement for intra-Community supplies of goods for: <ul style="list-style-type: none"> <li>■ September 2024</li> </ul> For intra-Community supplies of services for: <ul style="list-style-type: none"> <li>■ 3<sup>rd</sup> quarter of 2024</li> </ul>
<b>28.10.2024**</b> <b>29.10.2024</b>	<b>Employers</b>	Payment of social security contributions for October 2024
<b>31.10.2024</b>	<b>Unternehmen im One-Stop-Shop-Verfahren</b>	Tax return for the 3 <sup>rd</sup> quarter of 2024 to the Federal Central Tax Office (BZSt)

\*\* 24.10. or 28.10. applies for the following German federal states only: Brandenburg, Bremen, Hamburg, Mecklenburg-West Pomeranian, Lower Saxony, Saxony, Saxony-Anhalt, Schleswig-Holstein and Thuringia where Reformation Day is a public holiday. The deadline has been brought forward. Decisive for this is the federal state in which the collecting agency (health insurance company) is based!

# IMPORTANT TAX DEADLINES IN GERMANY 2024

## November

<b>Deadline</b> (transmission or receipt of payment by midnight German time on this date is still on time)	<b>Relevant for</b>	
<b>11.11.2024</b>	<b>VAT payers</b>	Preliminary VAT return <ul style="list-style-type: none"> <li>■ for monthly VAT prepayments for October 2024</li> <li>■ for monthly VAT prepayments with permanent deadline extension for September 2024</li> <li>■ for quarterly permanent deadline extension for the 3<sup>rd</sup> quarter of 2024</li> </ul>
<b>11.11.2024</b>	<b>Employers</b>	Preliminary wage tax return <ul style="list-style-type: none"> <li>■ for monthly wage tax prepayments for October 2024</li> </ul>
<b>25.11.2024</b>	<b>Employers</b>	Statement of social security contributions for November 2024 to the respective health insurance company
<b>25.11.2024</b>	<b>VAT payers</b>	Recapitulative statement for intra-Community supplies of goods for: <ul style="list-style-type: none"> <li>■ October 2024</li> </ul>
<b>27.11.2024</b>	<b>Employers</b>	Payment of social security contributions for November 2024

# IMPORTANT TAX DEADLINES IN GERMANY 2024

## December

<b>Deadline</b> (transmission or receipt of payment by midnight German time on this date is still on time)	<b>Relevant for</b>	
<b>10.12.2024</b>	<b>VAT payers</b>	Preliminary VAT return <ul style="list-style-type: none"> <li>■ for monthly VAT prepayments for November 2024</li> <li>■ for monthly VAT prepayments with permanent deadline extension for October 2024</li> </ul>
<b>10.12.2024</b>	<b>Employers</b>	Preliminary wage tax return <ul style="list-style-type: none"> <li>■ for monthly wage tax prepayments for November 2024</li> </ul>
<b>19.12.2024</b>	<b>Employers</b>	Statement of social security contributions for December 2024 to the respective health insurance company
<b>23.12.2024</b>	<b>Employers</b>	Payment of social security contributions for December 2024
<b>27.12.2024</b>	<b>VAT payers</b>	Recapitulative statement for intra-Community supplies of goods for: <ul style="list-style-type: none"> <li>■ November 2024</li> </ul>



## Contact and enquiries regarding this calendar:

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