Information from the tax office

⇒ For further information see also our document “Measure package for the economy”

Extension of deadline for tax return
The deadline for filing the 2019 tax return was extended to May 31, 2020 for all natural persons. Taxpayers who are currently unable to pay their tax invoices due to the consequences of the coronavirus, have the option of payment deferral or payment by installments. The interest rate on late payments was reduced from 4.5% to 0.25%.

Tax invoices
Taxpayers who are currently unable to pay their tax invoices due to the consequences of the coronavirus, have the option of payment deferral or payment by installments.

Companies expecting to incur losses due to the effects of coronavirus or natural persons incurring loss of income may request an adjustment of the provisional invoice for federal and municipal taxes.

Companies and natural persons who are currently unable to pay due final tax invoices owing to the effects of the coronavirus can obtain an extension of the payment deadline or payment by installments.

Interest on late payments
By resolution of April 1 2020, the Government Council of the Canton of Zurich has reduced the interest rate for late payment of state and municipal taxes from May 1 to December 31, 2020 from 4.5% to 0.25% The interest on late payments is therefore now the same as the unaltered compensation interest and credit interest rates. From March 1 to December 31, 2020, the interest rate on late payments of the direct federal tax is 0%.

Restoration of deadlines / objections
Statutory deadlines, in particular the 30-day period for objection, cannot be extended by the tax office. However, the extraordinary situation due to coronavirus is considered to be a reason for deadline restoration. From the end of the extraordinary situation forward, the period for objection therefore begins again. Owing to the statutory provisions, the objection must be raised in writing (as a hard copy); objections by e-mail are not valid.

Responsibilities
The municipal tax office is responsible for the federal and municipal taxes, the cantonal tax office is responsible for the direct federal tax. Regarding direct federal tax, also provisional tax invoices can be deferred. Municipal tax offices and the cantonal tax office are instructed to handle requests for deferral and payment by installments generously and swiftly.