

99102018120000

Heruntergeladen am 07.07.2025

<https://fimportal.de/services/99102018120000>

Modul	Sachverhalt
Leistungsschlüssel	99102018120000
Leistungsbezeichnung I	
Leistungsbezeichnung II	deregister company for tax purposes
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baustein Leistungen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Zusendung (120)
SDG-Informationsbereich	Eintragung, Änderung der Rechtsform oder Schließung eines Unternehmens (Registrierungsverfahren und Rechtsformen für geschäftliche Tätigkeiten)
Lagen Portalverbund	Betriebsaufgabe und zeitweise Stilllegung (2160100)
Einheitlicher	

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Ansprechpartner	
Fachlich freigegeben am	03.12.2020
Fachlich freigegeben durch	Ministry of Finance of the State of Hesse
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/_138.html
Teaser	If you cease or relocate a business or permanent establishment, you must inform your local tax office.
Volltext	In the event of the temporary or permanent cessation or relocation of a commercial activity • commercial activity, • self-employed (freelance) activity, or • agricultural and forestry activity the tax office requires immediate information. The same applies in the case of • Termination of the participation in a partnership, • dissolution of a corporation or • dissolution of an association or union (e.g. construction joint ventures). In the case of the dissolution of a corporation, an association or an estate, a deadline of one month after the occurrence of the reportable event applies. This deadline must also be observed in the event of a transfer of management or registered office. If you deregister or re-register your business, agricultural or forestry activity or a permanent establishment with the municipality, the municipality passes this information on to the tax office and you do not have to do anything else. In all other cases, you must inform the tax office yourself. In this case, inform the tax office informally of when you ceased or transferred which activity. Please also submit any contracts or resolutions related to the deregistration or transfer.
Erforderliche Unterlagen	contracts or resolutions related to the deregistration or

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	reregistration
Voraussetzungen	none
Kosten	none
Verfahrensablauf	You should deregister or relocate your business or self-employed activity for tax purposes in writing, if possible, using a simple letter. A pre-printed form should not be used.
Bearbeitungsdauer	
Frist	Regularly within one month Information from the tax office
weiterführende Informationen	https://www.beta.bund.de/DE/Leistung/unternehmen/steuern-abgaben/steuerliche-abmeldung/991020180000000/Steuerliche_Abmeldung_eines_Unternehmens_Zusendung.html
Hinweise	
Rechtsbehelf	
Kurztext	• Termination or sale or relocation of the business • Information of the responsible tax office
Ansprechpunkt	You can find the tax office responsible for you via the tax office search of the Federal Central Tax Office. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Zuständige Stelle	You can find the tax office responsible for you via the tax office search of the Federal Central Tax Office. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Formulare	• Forms: none • Online procedure possible: yes via My ELSTER (other message to the tax office) • Written form required: yes • Personal appearance required: no
Ursprungsportal	