

99102095058000

Steueranmeldung nach FeuerschStG Durchführung

Heruntergeladen am 07.07.2025

<https://fimpportal.de/xzufi-services/102554740/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102095058000
Leistungsbezeichnung I	Steueranmeldung nach FeuerschStG Durchführung
Leistungsbezeichnung II	Register independently calculated fire protection tax
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Durchführung (58)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Sonstige Steuern (1060800), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	01.02.2023
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/feuerschstg_1979/_8.html
Teaser	If you as an insurer receive fees for fire insurance, residential building or household contents insurance, you must calculate the fire protection tax yourself and register it with the Federal Central Tax Office (BZSt).
Volltext	<p>As the insurer, you are liable for the fire protection tax.</p> <p>The German fire protection tax applies to all premiums paid for</p> <ul style="list-style-type: none"> • Fire insurance, including: fire business interruption insurance, • home insurance, • household contents insurance <p>This applies insofar as the insured items are located in the territory of the Federal Republic of Germany at the time of payment of the premium.</p> <p>The tax rate varies depending on the insurance:</p> <ul style="list-style-type: none"> • Fire insurance and fire business interruption: 22 percent fire protection tax (on 40 percent of the insurance premium) • Residential building insurance where the insurance partially covers risks that could be the subject of fire insurance: 19 percent fire protection tax (on 14 percent of the insurance premium) • Household contents insurance where the insurance partially covers risks that could be the subject of fire insurance: 19 percent fire protection tax (on 15 percent of the insurance premium) <p>Insurance policies that are not listed here are not subject to fire protection tax, even if they are partly attributable to risks that may be covered by fire</p>

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	<p>insurance.</p> <p>If you as an insurer are not domiciled in the EU (third-country insurer), a collection agent domiciled in the EU can declare the fire protection tax for you. If you, as a third-country insurer, do not have an authorized representative, your policyholders must register the fire protection tax with the BZSt.</p> <p>The registration of the fire protection tax is deemed to be a tax assessment subject to review.</p>
Erforderliche Unterlagen	<p>form or online form suitable for your case:</p> <ul style="list-style-type: none"> • Fire protection tax declaration • Fire protection tax declaration for EU/EEA insurers • Fire protection tax declaration for authorized representatives • Fire protection tax declaration for policyholders
Voraussetzungen	<p>Authorized to register is</p> <ul style="list-style-type: none"> • the insurer • the authorized representative • the policyholder <p>Further requirements:</p> <ul style="list-style-type: none"> • You have received or paid insurance premiums subject to fire protection tax • You have a tax number for the fire protection tax <p>Further legal requirements for insurance companies are regulated by the Insurance Supervision Act (VAG).</p>
Kosten	There are no costs.
Verfahrensablauf	<p>You can register your fire protection tax by post or electronically in the BZSt online portal (BOP):</p> <p>Registration by post:</p> <ul style="list-style-type: none"> • Download the fire protection tax registration form from the BZSt website. Forms for insurance and fire protection tax can be found in the BOP under: Forms and Services/All Forms/Tax National/Insurance and Fire

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Protection Tax Registration Form

- Complete the form and print it out.
- Sign the form and send it to the BZSt.
- Transfer the self-calculated tax amount by the due date. Otherwise the amount will be collected from your account if you have issued a SEPA mandate.

Please note:

- You need a tax number for the tax registration.
- You can complete the fire tax registration form electronically.

Online registration via BOP:

- Complete the appropriate fire protection tax registration form in full via the BZSt online portal in the BOP. Forms for insurance and fire protection tax can be found in the BOP under: Forms and Services/All Forms/Tax National/Insurance and Fire Tax Registration Form
- Submit the application.
- Transfer the self-calculated tax amount by the due date or it will be collected from your account if a SEPA mandate has been issued.

Please note:

- You need a tax number for the tax return.
- You must register for the BOP for electronic tax registration in the BOP. To do this, fill out the form "Application for (new) authorization/registration for electronic transmission of insurance tax and/or fire protection tax returns" and complete the registration.
- Alternatively, you can use an existing Elster certificate.

Bearbeitungsdauer

Your tax return is deemed to be a tax assessment upon receipt by the BZSt and is subject to review. If the tax return leads to a reduction in the tax payable to date or to a tax refund, this is only deemed to be a tax assessment if the BZSt agrees. The approval does not require any form.

Frist

for insurers and authorized representatives: • Filing the tax return and paying the tax: 15 days after the end of

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each filing period The filing period is usually one calendar month • for less than or equal to EUR 400.00 tax in the previous year: 15 days after the end of a calendar year • for more than EUR 400.00 and less than or equal to EUR 2,400 tax in the previous year: 15 days after the end of a calendar quarter for policyholders: • Submission of the tax declaration and payment of the tax: 15 days after the end of the month in which the insurance premium was paid Note: If the tax return is not received by the BZSt on time, you may have to pay a late payment surcharge. If you do not meet the deadline of 15 days, the Federal Central Tax Office will decide on the amount of tax as part of an estimate of the basis of taxation.

weiterführende Informationen

<https://www.bzst.de/DE/Unternehmen/Versicherungen/VersicherungFeuerschutzsteuer/ElektronischeDatenuebermittlung/elektronischdatenuebermittlung.html>
https://www.bzst.de/DE/Unternehmen/Versicherungen/VersicherungFeuerschutzsteuer/versicherungfeuerschutzsteuer_node.html
<https://www.elster.de/bportal/start>
<https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034109>

Hinweise

As an insurer, you are obliged to keep records to determine the tax and the basis of your calculation.

Rechtsbehelf

- Objection
- Fiscal court action

Kurztext

- Tax declaration according to FeuerschStG Implementation
- Insurers must regularly declare the fire protection tax if they receive remuneration for Fire insurance and fire business interruption, residential building insurance or household contents insurance
- The tax debtor is the insurer
- Deadlines: 15 days after the end of the registration period Submit tax return and pay tax
- Information from: Federal Central Tax Office (BZSt)
- Registration via the BZSt online portal (BOP) or by post
- responsible: Federal Central Tax Office (BZSt)

Ansprechpunkt

Modul	Sachverhalt
Zuständige Stelle	
Formulare	<p>Forms available: Yes</p> <p>Written form required: Yes</p> <p>Informal application possible: No</p> <p>Personal appearance necessary: No</p> <p>Online services available: Yes</p>
Ursprungsportal	<p>Steueranmeldung nach FeuerschStG Durchführung,</p> <p>Steueranmeldung nach FeuerschStG Durchführung</p>