

99102097058000

Steueranmeldung nach VersStG Durchführung

Heruntergeladen am 07.07.2025

<https://fimpportal.de/xzufi-services/102554746/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102097058000
Leistungsbezeichnung I	Steueranmeldung nach VersStG Durchführung
Leistungsbezeichnung II	Register independently calculated insurance 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	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	01.02.2023
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/versstg/
Teaser	If you receive insurance premiums, you must calculate the insurance tax yourself and register it with the Federal Central Tax Office (BZSt).
Volltext	Insurance tax relates to premium or contribution payments from insurance contracts. The person liable for insurance tax is the policyholder. However, as an insurer, you must generally pay the insurance tax collected on behalf of the policyholder. The policyholder only has to declare and pay the insurance tax himself if neither the insurer nor the collection agent is domiciled in an EU or EEA member state. As a tax debtor, you must calculate, declare and pay your tax yourself as part of the tax declaration for insurance policies.
Erforderliche Unterlagen	online form suitable for your case: • Insurance tax declaration • Insurance tax declaration for EU / EEA insurers without management or registered office in the Federal Republic of Germany • Insurance tax declaration for authorized representatives • Insurance tax declaration for policyholders
Voraussetzungen	You are: • the insurer • the authorized representative or • the policyholder
Kosten	There are no costs.
Verfahrensablauf	You must submit your insurance tax declaration electronically via the BZSt online portal (BOP).

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- Complete the appropriate insurance tax registration form in full via the BOP. You can find the forms for insurance and fire protection tax 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 registration" and complete the registration.
- As an alternative to registering in the BOP, you can use an existing Elster certificate.
- Upon request, the Federal Central Tax Office (BZSt) can waive electronic transmission to avoid undue hardship. If the BZSt agrees to such an application, you can declare the tax using an officially prescribed form. You can find the form on the BZSt website in the "Insurance tax and fire protection tax" section.

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.

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for insurers and authorized representatives:

- Filing the tax return and paying the tax: 15 days after the end of each filing period

The filing period is usually one calendar month

- for less than or equal to EUR 1,000 tax in the previous year: 15 days after the end of a calendar year
- for more than EUR 1,000 and less than or equal to EUR 6,000 tax in the previous year: 15 days after the end of a calendar quarter

for policyholders:

- Submission of the tax return and payment of the tax: 15 days after the end of the month in which the

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	insurance premium was paid Notes: If the tax return is not received by the Federal Central Tax Office (BZSt) on time, you may have to pay a late surcharge. If you do not meet the 15-day deadline, 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/versicherungfeuerschutzsteuer_node.html https://www.bzst.de/DE/Unternehmen/Versicherungen/VersicherungFeuerschutzsteuer/ElektronischeDatenuebermittlung/elektronischdatenuebermittlung.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 VersStG Implementation • Registration of independently calculated insurance tax • Insurance tax: Taxation of premiums or premium payments from insurance contracts • Tax debtors are usually the insurers • The tax debtor is the policyholder • Deadlines: 15 days after the end of the registration period Submit tax return and pay the tax • Information from: Federal Central Tax Office (BZSt) • Registration for insurance tax via BZSt-OnlinePortal (BOP) • Responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms available: Yes Written form required: Yes Informal application possible: No

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	Personal appearance necessary: No Online services available: Yes
Ursprungsportal	Steueranmeldung nach VersStG Durchführung, Steueranmeldung nach VersStG Durchführung