99102037012000, 99102037012000

Certificate in tax matters

Modul	**Sachverhalt**
Leistungsschlüssel	99102037012000, 99102037012000
Leistungsbezeichnung I	Certificate in tax matters
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Erlangung von Lizenzen, Genehmigungen oder Zulassungen im Hinblick auf die Gründung und Führung eines Unternehmens
Lagen Portalverbund	Kauf, Miete und Pacht (2050100)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	04.01.2019
Fachlich freigegen durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/__111.html https://www.gesetze-im-internet.de/stberg/BJNR013010961.html https://www.gesetze-im-internet.de/gewo/__35.html https://www.gesetze-im-internet.de/ao_1977/__111.html https://www.gesetze-im-internet.de/stberg/BJNR013010961.html https://www.gesetze-im-internet.de/gewo/__35.html
Teaser	
Volltext	Certificates in tax matters may be required for numerous, especially commercial occasions. The information to be proven about your tax situation serves primarily as a declaration of assurance, i.e. as proof that you have no tax arrears at the tax office, but on the other hand, for example, you also comply with your tax declaration obligations on time. The certificate is also referred to as a "tax clearance certificate". Certificates in tax matters should always be issued by the competent tax office if proof of reliability is expressly required by law, e.g. • for security companies (§ 34a GewO) • for brokers (§ 34c GewO), • for restaurant operators (§ 4 GastG). Without an express legal requirement, a certificate should only be issued if it is of considerable interest to the applicant. The tax office must therefore be informed of the purpose for which the certificate is sought. The tax office must therefore be informed of the

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	purpose for which the certificate is sought.
Erforderliche Unterlagen	Please bring along • identity card, passport or official identity document, • notification of the purpose for which the certificate is required, and • written power of attorney if you want to collect the certificate for another person.
Voraussetzungen	
Kosten	The certificate in tax matters is free of charge.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	There are no time limits for applying for a "certificate in tax matters". Since the "certificate in tax matters" is not an administrative act, there is no possibility of appeal against the content of the certificate, i.e. there is therefore no time limit for appeal. If the application for a certificate in tax matters is rejected, e.g. due to lack of significant interest, an objection may be filed against the rejection within four weeks of notification. The objection must be made in writing or declared to be recorded. There is no limitation on the period of validity of the "certificate in tax matters"; only the current tax facts at the time of issue are certified. It is for the receiving authority or contracting entity to decide for what period of time the certificate is to be used as the basis for its decision.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	To the tax office responsible for you. You can determine this below.
Zuständige Stelle	

Modul	Sachverhalt
Formulare	
Ursprungsportal	Bescheinigung in Steuersachen, Certificate in tax matters