

99102010002000, 99102010002000

# Paying trade tax

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/183753/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102010002000, 99102010002000
Leistungsbezeichnung I	Paying trade tax
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	12.04.2022

Modul	Sachverhalt
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/gewstg/__7.html">https://www.gesetze-im-internet.de/gewstg/__7.html</a> <a href="https://www.gesetze-im-internet.de/gewstg/__11.html">https://www.gesetze-im-internet.de/gewstg/__11.html</a> <a href="https://www.gesetze-im-internet.de/gewstg/__16.html">https://www.gesetze-im-internet.de/gewstg/__16.html</a> <a href="https://www.gesetze-im-internet.de/gewstdv_1955/__25.html">https://www.gesetze-im-internet.de/gewstdv_1955/__25.html</a> <a href="https://www.gesetze-im-internet.de/gewstg/__7.html">https://www.gesetze-im-internet.de/gewstg/__7.html</a> <a href="https://www.gesetze-im-internet.de/gewstg/__11.html">https://www.gesetze-im-internet.de/gewstg/__11.html</a> <a href="https://www.gesetze-im-internet.de/gewstg/__16.html">https://www.gesetze-im-internet.de/gewstg/__16.html</a> <a href="https://www.gesetze-im-internet.de/gewstdv_1955/__25.html">https://www.gesetze-im-internet.de/gewstdv_1955/__25.html</a>
Teaser	If you operate a commercial enterprise in Germany, you are subject to trade tax and may have to pay trade tax.
Volltext	<p>Are you an individual and do you generate a trade income of more than EUR 24,500 with your domestic trade business? If so, you are above the exemption amount and must submit an electronic trade tax return to your tax office. In it, you declare the amount of your trade income in the assessment period - i.e. in the past calendar year.</p> <p>In addition, you declare any further additions or reductions based on your profit or loss - income less expenses.</p> <p>You also specify the municipality in which you operate your business. You will then receive a notice from the tax office about the so-called trade tax assessment amount.</p> <p>The tax office determines the trade tax assessment amount by multiplying the trade income by the tax assessment figure of 3.5 percent. This measurement amount is the basis for the amount of trade tax.</p> <p>The tax office informs the municipality in which you operate your trade about the trade tax measurement amount. You will then receive a notice of the trade tax to be paid by you or to be refunded to you by the municipality.</p>

## Modul

## Sachverhalt

The municipality calculates the trade tax from the trade tax assessment amount of the tax office multiplied by the trade tax assessment rate of the municipality. Each municipality determines its own assessment rate.

The municipality also decides on the advance payments of the trade tax to be paid by you in the future for the subsequent collection period with the notice of the trade tax.

## Erforderliche Unterlagen

- Trade tax return (GewSt 1 A)

## Voraussetzungen

- You operate a commercial enterprise and are not a freelancer or farmer and forester.
- You are not exempt from trade tax.

## Kosten

There are no costs involved.

## Verfahrensablauf

If you operate a commercial enterprise and are liable for trade tax, you must submit the trade tax return electronically. Among other things, you can prepare and submit the trade tax return free of charge via the ELSTER online portal of the tax authorities:

- Visit "My ELSTER - Your Online Tax Office" on the Internet.
- Log in with your access data and your personal security procedure.
- Select the menu item "Trade tax return".
- Select the relevant calendar year.
- In the following step, select the transfer of previous data or continue without data transfer.
- Enter your data on the following pages. "My ELSTER" will guide you through the entire procedure.
- At the end of the procedure, "My ELSTER" checks your data and provisionally calculates the trade tax due.
- Send your electronic trade tax return to the relevant tax office.
- After your declaration has been checked, you will receive a notice of assessment of the trade tax assessment amount from your tax office by mail.
- You will then receive a notice of assessment of trade tax from your municipality and, under certain circumstances, a notice of advance payment of trade tax.

## Modul

## Sachverhalt

### Bearbeitungsdauer

### Frist

If you, as a taxable person or a company, do not receive tax advice: • Submission of the trade tax return in principle by 31.7. of the calendar year following the assessment period. If you, as a taxable person or as a company, have your business tax return prepared by a tax consulting firm: • The trade tax return must be submitted by the last day of February of the second calendar year following the assessment period.

### weiterführende Informationen

<https://gewsth.bundesfinanzministerium.de/gewsth/2016/home.html>  
[https://www.destatis.de/DE/Themen/Staat/Steuern/Steuerereinnahmen/\\_inhalt.html#sprg236424](https://www.destatis.de/DE/Themen/Staat/Steuern/Steuerereinnahmen/_inhalt.html#sprg236424)

### Hinweise

There are no clues or specifics.

### Rechtsbehelf

- Contradiction
- Action before the Administrative Court

### Kurztext

- Trade tax assessment
- Trade tax is levied on every commercial enterprise that is operated in Germany.
- The basis for taxation is the trade tax assessment amount determined by the tax office.
- Agricultural and forestry operations and the exercise of a liberal profession or other self-employed work are not subject to trade tax.
- Businesses are obliged to submit a trade tax return if the trade income exceeds the tax-free amount of 24,500 euros.
- Corporations, cooperatives, mutual insurance companies and other legal entities that maintain a commercial business are obliged to file a trade tax return.
- certain legal entities are obliged to file a trade tax return only if the trade income exceeds the exemption amount of 5,000 euros.
- The amount of trade tax results from the trade tax assessment amount of the tax office multiplied by the assessment rate of the municipality in which trade tax is to be paid.
- Municipality issues trade tax assessment notice
- notice also informs about future advance payments

Modul	Sachverhalt
	for trade tax • Responsible: local tax office (business tax office)
Ansprechpunkt	Municipality / Tax Office
Zuständige Stelle	
Formulare	Forms available: No Written form required: No Informal application possible: No Personal appearance required: No  Online services available: Yes
Ursprungsportal	Paying trade tax, Gewerbesteuer zahlen