99102018120000, 99102018120000

Deregistering a company for tax purposes

Modul	Sachverhalt
Leistungsschlüssel	99102018120000, 99102018120000
Leistungsbezeichnung I	Deregistering a company for tax purposes
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Zusendung (120)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen, Insolvenzverfahren und Liquidation von Unternehmen
Lagen Portalverbund	Betriebsaufgabe und zeitweise Stilllegung (2160100)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	03.12.2020
Fachlich freigegen durch	Ministry of Finance of the State of Hesse
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/__138.html https://www.gesetze-im-internet.de/ao_1977/__138.html
Teaser	If you discontinue or relocate a company or a permanent establishment, you must inform your local tax office.
Volltext	In the event of temporary or permanent cessation or relocation of a commercial • commercial activity, • self-employed (freelance) activity or • agricultural and forestry activity the tax office requires immediate information. The same applies to • Termination of participation in a partnership, • dissolution of a corporation or • dissolution of an association or an association (e.g. construction joint ventures). In the event of the dissolution of a corporation, an association or an asset pool, a deadline of one month after the occurrence of the reportable event applies. This deadline must also be observed if the management or registered office is relocated. If you deregister or re-register your business, your agricultural or forestry activity or a permanent establishment with the municipality, the municipality will pass this information on to the tax office and you do not need to take any further action. In all other cases, you must inform the tax office yourself. In this case, inform the tax office informally of

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	when you stopped or moved which activity. Please also submit any contracts or resolutions relating to the deregistration or transfer.
Erforderliche Unterlagen	Contracts or decisions in connection with the deregistration or re-registration
Voraussetzungen	none
Kosten	none
Verfahrensablauf	The tax deregistration or relocation of your company or your self-employed activity should be made in writing, preferably in a simple letter. You do not need to use a form.
Bearbeitungsdauer	
Frist	Regularly within one month Information from the tax office
weiterführende Informationen	https://verwaltung.bund.de/leistungsverzeichnis/de/leistung/99102018120000 https://verwaltung.bund.de/leistungsverzeichnis/de/leistung/99102018120000
Hinweise	
Rechtsbehelf	
Kurztext	• Termination or sale or relocation of the company • Information of the responsible tax office
Ansprechpunkt	Please contact the responsible tax office.
Zuständige Stelle	
Formulare	• Online procedure possible: yes via My ELSTER (other message to the tax office) • Personal appearance necessary: no
Ursprungsportal	Unternehmen steuerlich abmelden, Deregistering a company for tax purposes