

99050012104001

Register the start of a self-employed activity in agriculture and forestry with the municipality or city

Heruntergeladen am 20.06.2025

<https://fimportal.de/xzufi-services/6000552/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99050012104001
Leistungsbezeichnung I	Register the start of a self-employed activity in agriculture and forestry with the municipality or city
Leistungsbezeichnung II	Register the start of a self-employed activity in agriculture and forestry with the municipality or city
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	

Modul	Sachverhalt
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	• § 13 Absatz 1 Einkommensteuergesetz (EStG) – Einkünfte aus Land- und Forstwirtschaft • § 138 Absatz 1 Abgabenordnung (AO) – Anzeigen über die Erwerbstätigkeit
Teaser	If you take up a self-employed agricultural or forestry activity, you must notify your local or municipal authority within one month.
Volltext	Notification of commencement of gainful employment in an agricultural or forestry business in accordance with § 138 of the Tax Code (Abgabenordnung/AO) If you take up a self-employed agricultural or forestry activity, you must notify your local or municipal authority within one month. As the operator of an agricultural or forestry business, you are not subject to the obligation to register with the Trade Licensing Office (Gewerbeamt). In addition to the obligation to notify the opening a business, there is also an obligation to submit a completed tax registration questionnaire to the tax office (Finanzamt). Single point of contact (Einheitlicher Ansprechpartner) For this procedure, you can use the services of the Single Point of Contact. This person will accompany you through the procedure, take over the correspondence with all the offices responsible for your concern and will be at your side as a competent

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	advisor.
Erforderliche Unterlagen	• if applicable: Form for notification of commencement of agricultural or forestry activity on request by the tax office: • Proof of professional activity and establishment (contracts) If further proof and documents are required, your municipal/town administration or your tax office will inform you.
Voraussetzungen	Gainful employment in agriculture and forestry includes: • Agriculture • Forestry • Viticulture • Horticulture • to a limited extent, animal breeding and stock farming • Hunting (in connection with an agricultural/forestry enterprise) • secondary agricultural and forestry operations
Kosten	none
Verfahrensablauf	Notification of gainful employment • Inform the competent authority in person or in writing that you are taking up self-employment in agriculture or forestry. • It is advisable to ask the municipal or city administration (Gemeinde- oder Stadtverwaltung) beforehand whether forms are available for the notification. • The municipal or city administration informs your competent tax office about the commencement of gainful employment.
Bearbeitungsdauer	
Frist	Notification deadline: one month after commencement of activity

Modul	Sachverhalt
weiterführende Informationen	
Hinweise	
Rechtsbehelf	non applicable
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	