99102018120000, 99102018120000

Deregistering a company for tax purposes

Modul	Sachverhalt
Leistungsschlüssel	99102018120000, 99102018120000
Leistungsbezeichnung I	Deregistering a company for tax purposes
Leistungsbezeichnung II	Deregistering a company for tax purposes
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Zusendung (120)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Betriebsaufgabe und zeitweise Stilllegung (2160100), Steuern und Abgaben für Betriebe (2040200)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	14.02.2024
Fachlich freigegen durch	Ministry of Finance and Science, Division B/1
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/__137.html https://www.gesetze-im-internet.de/ao_1977/__138.html https://www.gesetze-im-internet.de/ao_1977/__137.html https://www.gesetze-im-internet.de/ao_1977/__138.html
Teaser	If you cease or relocate a business or freelance activity, you must inform the 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 - of 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

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	case, inform the tax office informally of when you stopped or moved which activity. Please also submit any contracts or resolutions relating to the deregistration or transfer.
Erforderliche Unterlagen	Inform the tax office informally of the cessation (discontinuation) of the business or freelance activity or the relocation and the date. Please also submit any related documents.
Voraussetzungen	
Kosten	none
Verfahrensablauf	You should notify the tax office in writing or via a message in ELSTER of the cessation (discontinuation) or relocation of your business or activity. If further steps are required, the tax office will initiate these (e.g. adjustment of advance payments). https://www.elster.de https://www.elster.de
Bearbeitungsdauer	
Frist	You must notify the tax office within one month of giving up or relocating your business or freelance activity.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	Taxable persons are obliged to notify the tax office if they give up or relocate their commercial, agricultural or forestry business or freelance activity.
Ansprechpunkt	Your responsible tax office The Saarbrücken I tax office, Völklingen branch, has central responsibility for corporations, associations of persons and property funds within the meaning of the Corporation Tax Act. https://www.bzst.de/gemfa https://www.bzst.de/gemfa

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Zuständige Stelle	
Formulare	no forms / form-free You can inform your tax office online via ELSTER (other message to the tax office). https://www.elster.de https://www.elster.de
Ursprungsportal	Unternehmen steuerlich abmelden, Deregistering a company for tax purposes