

99102145171000, 99102145171000

Tax claims Remission

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/100104217/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102145171000, 99102145171000
Leistungsbezeichnung I	Tax claims Remission
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Erlass (171)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	24.01.2024
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/1
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/_3.html https://www.gesetze-im-internet.de/ao_1977/_47.html https://www.gesetze-im-internet.de/ao_1977/_222.html https://www.gesetze-im-internet.de/ao_1977/_227.html https://www.gesetze-im-internet.de/ao_1977/_3.html https://www.gesetze-im-internet.de/ao_1977/_47.html https://www.gesetze-im-internet.de/ao_1977/_222.html https://www.gesetze-im-internet.de/ao_1977/_227.html
Teaser	<p>If certain personal or legal requirements are met, it may be fair to waive tax claims in individual cases. The waiver may cover the entire debt or only part of it. The applicant is obliged to provide evidence of the reasons.</p>
Volltext	<p>Claims arising from tax debts are extensive. These may involve taxes, late payment penalties, late payment surcharges, interest and more.</p> <p>If the wording of a law applies to a situation, but in an individual case this leads to a consequence that the legislator did not intend to regulate with the law, it may be fair for the person concerned to have all or part of the debt waived. The debt is (partially) extinguished by the remission and therefore no longer has to be paid if the remission is granted. The person concerned may be a natural person, a legal entity or an association of persons.</p> <p>A remission can only be granted by the authority if the payment (collection) is unreasonable. The term "inequitable" cannot be explained in a single word or definition. However, it can be said that it is inequitable for a person to pay a debt if it is unreasonable to expect them to do so for personal or objective reasons.</p> <p>Objective reasons for remission can exist if the regulation, i.e. the wording of a law, applies to an</p>

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individual case, but the legislator did not intend the regulation to apply to this individual case.

The personal reasons are usually of a financial nature, but not if the debt is very high for the person concerned and this person receives a relatively low income.

If the application for remission is made for personal reasons, the applicant must also be in need of remission and eligible for remission. These requirements must be met together for the authority to grant remission. If one of the two reasons is missing, remission is out of the question.

The need for remission exists if payment of the debt would destroy or seriously jeopardize the economic or personal existence of the person liable. This is the case if the necessary means of subsistence can no longer be financed temporarily or permanently without the remission. The remission must have a concrete effect on the economic situation of the person liable to pay. The applicant must prove this with suitable documentation. A mere assertion or list of circumstances is not sufficient.

In order to be in need of remission, the applicant must clearly not have acted against the interests of the general public and the fact that payment cannot be made must not be their own fault. A person is often not in need of remission if they persistently and persistently violate their tax declaration and filing obligations, e.g. repeatedly submitting VAT/wage tax declarations or annual returns too late or not at all.

Erforderliche Unterlagen

Voraussetzungen

A waiver can also be granted without an application. As a rule, however, processing is triggered by an application. The application is not bound to any form. The application can be made in writing, by e-mail, as a message via the ELSTER portal or by fax and, for example, in the case of personal reasons for remission, must be justified in such a way that it is clear why the necessary living expenses can no longer be met

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temporarily or permanently. The administration does not offer a model application for this.

In addition to the application for remission, the current personal and financial circumstances must be disclosed in order to justify the need for remission.

Kosten

Verfahrensablauf

The responsible administration checks the application and the documents submitted and then issues a decision to grant or reject the deferral.

Bearbeitungsdauer

Frist

An application for remission does not have to be submitted within a certain period of time, but in your own interest it should be submitted promptly, as you may be subject to further measures such as reminders and enforcement measures if you fail to pay.

weiterführende Informationen

Hinweise

Rechtsbehelf

Kurztext

If the collection of a claim from the tax debt relationship is not fair (inequitable) in the individual case, the tax authority can waive the collection. This is referred to as remission.

Claims arising from the tax debt relationship are, for example, taxes, interest, late payment penalties, late payment surcharges or penalty payments.

Remission can either concern the entire claim or only part of it. The grounds for remission can be of a factual or personal nature. In addition, the debtor must be eligible for and in need of remission. Both eligibility and need for remission must be present. If one of the requirements is not met, the authority may not issue the remission.

Ansprechpunkt

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Zuständige Stelle	<p>The Saarbrücken I tax office is responsible for applications relating to companies or legal entities.</p> <p>The Kusel-Landstuhl tax office is responsible for applications relating to inheritance and gift tax.</p> <p>The Merzig tax office is responsible for applications relating to real estate transfer tax. https://www.bzst.de/gemfa https://www.bzst.de/gemfa</p>
Formulare	https://www.elster.de https://www.elster.de
Ursprungsportal	Tax claims Remission, Steueransprüche Erlass