

99102010002000, 99102010002000

Paying trade tax

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/101478207/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102010002000, 99102010002000
Leistungsbezeichnung I	Paying trade tax
Leistungsbezeichnung II	Paying trade tax
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	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	22.03.2024

Modul	Sachverhalt
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	https://www.gesetze-im-internet.de/gewstg/ https://www.gesetze-im-internet.de/gewstg/
Teaser	If you run a commercial business in Germany, you are liable for trade tax. You can find out more here.
Volltext	<p>Trade tax is a real tax. It is also known as property tax.</p> <p>Your business is at the center of taxation. The trade tax is therefore the performance of your business. For the assessment of the trade tax, it is generally irrelevant who the owner of the business is. However, the owner is however, is the debtor of the trade tax.</p> <p>Profits from sole proprietorships and partnerships are subject to trade tax partnerships insofar as they generate income from the business. The activity of a corporation is always considered a business. It is therefore regularly subject to trade tax.</p> <p>Its business operations are subject to trade tax in the municipality in which a business premises are maintained. The municipality levies trade tax on the basis of the trade tax assessment amount. The trade tax assessment amount is by the responsible tax office. This is the tax office in whose district the management of your company is located. This tax office is also responsible for deciding on the factual and personal trade tax liability. trade tax liability.</p> <p>To determine the trade tax assessment amount, a trade tax return must be submitted to the trade tax return must be submitted to the tax office. This tax office sets the trade tax assessment amount by means of a trade tax assessment notice. This assessment will be notified to you as the taxable person. In addition, the content of this assessment notice is also communicated to the municipality entitled to levy it. This municipality the trade tax and the advance trade tax payments.</p> <p>The trade tax is calculated by multiplying the trade tax</p>

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assessment amount with the assessment rate. The assessment rate for trade tax is determined by the municipality by statute.

Erforderliche Unterlagen

A trade tax return must be submitted electronically for every self-employed company in accordance with the officially prescribed data set.

Voraussetzungen

The Trade Tax Act applies to any trade if you operate it in Germany.

You operate a trade if you

- act independently, sustainably and with the intention of making a profit,

- your activity is not carried out as

- agriculture and forestry, - a liberal profession, - another self-employed activity or - the management of private assets and

- you participate in economic life in a promotional capacity.

Note: Corporations (e.g. GmbH, AG) are already to be regarded as commercial enterprises due to their legal form are to be regarded as commercial enterprises. The nature of their activity is not important. The same applies to commercial partnerships (e.g. GmbH & Co.KG). Partnerships only maintain a single commercial enterprise. If a partnership carries out another activity in addition to the commercial activity, this is also considered a commercial activity.

Kosten

Verfahrensablauf

You must submit your trade tax return electronically to the tax office in an authenticated manner electronically.

On the basis of the submitted trade tax return, the tax office will determine the trade tax assessment amount by means of a trade tax assessment notice.

The tax office sends the assessment to you and to the

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	municipality in which your company is located. company is located. The latter then determines the trade tax and the advance trade tax payments.
Bearbeitungsdauer	There are no statutory processing deadlines for the tax offices.
Frist	You must submit your trade tax return for the previous calendar year by July 31 each year. This deadline is extended if you have commissioned a tax consultant to prepare the return. Please note: In the case of sole proprietorships and partnerships, the begins with the start of the commercial activity and ends with the cessation of the business. In the case of corporations, the trade tax liability begins with the entry in the commercial register and only ends with the termination of any activity.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	Your company tax office https://www.gemfa.de https://www.gemfa.de
Formulare	<p>ELSTER online procedure: As part of the cross-state cooperation in tax administration (KONSENS Act), citizens can access the ELSTER online portal (EOP) free of charge. The EOP offers the possibility to submit the trade tax return online.</p> <p>Alternatively, the forms are available via the Forms Center of the Federal Tax Administration. https://www.elster.de https://www.formulare-bfinv.de https://www.elster.de https://www.formulare-bfinv.de</p>

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Ursprungsportal	Gewerbsteuer bezahlen, Paying trade tax