

99102010002000

# Paying trade tax

Heruntergeladen am 18.07.2025

<https://fimportal.de/xzufi-services/8937703/L100012>

Modul	Sachverhalt
Leistungsschlüssel	99102010002000
Leistungsbezeichnung I	Paying trade tax
Leistungsbezeichnung II	Paying trade tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Schleswig-Holstein
Freigabestatus Katalog	fachlich freigegeben (gold)
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	12.04.2022

Modul	Sachverhalt
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/gewstg/__7.html">https://www.gesetze-im-internet.de/gewstg/__7.html</a> <a href="https://www.gesetze-im-internet.de/gewstg/__11.html">https://www.gesetze-im-internet.de/gewstg/__11.html</a> <a href="https://www.gesetze-im-internet.de/gewstg/__16.html">https://www.gesetze-im-internet.de/gewstg/__16.html</a> <a href="https://www.gesetze-im-internet.de/gewstdv_1955/__25.html">https://www.gesetze-im-internet.de/gewstdv_1955/__25.html</a>
Teaser	If you run a commercial business in Germany, you are subject to trade tax and may have to pay trade tax.
Volltext	<p>Are you an individual and generate a trade income of more than EUR 24,500 with your domestic business? Then you are above the tax-free amount and must submit an electronic trade tax return to your tax office. In it, you declare how high your trade income was in the tax period - i.e. in the previous calendar year.</p> <p>In addition, based on your profit or loss - income minus expenses - you declare further additions or deductions.</p> <p>You also state the municipality in which you operate your business. You will then receive a notice from the tax office about the so-called trade tax assessment amount.</p> <p>The tax office determines the trade tax assessment amount by multiplying the trade income by the tax assessment rate of 3.5 percent. This measurement amount is the basis for the amount of trade tax.</p> <p>The tax office informs the municipality in which you operate your business about the trade tax assessment amount. You will then receive a notice of the trade tax you have to pay or the trade tax to be refunded to you by the municipality.</p> <p>The municipality calculates the trade tax from the trade tax assessment amount of the tax office multiplied by the trade tax assessment rate of the municipality. Each municipality determines its own assessment rate.</p> <p>The municipality also decides on the advance</p>

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	<p>payments of trade tax to be paid by you in the future for the following assessment period with the trade tax assessment notice.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• Trade tax return (GewSt 1 A)</li> </ul>
Voraussetzungen	<ul style="list-style-type: none"> <li>• You run a commercial business and are not a freelancer or farmer and forester.</li> <li>• You are not exempt from trade tax.</li> </ul>
Kosten	<p>There are no costs.</p>
Verfahrensablauf	<p>If you run a commercial business and are liable for trade tax, you must submit your trade tax return electronically. You can prepare and submit your trade tax return free of charge via the tax authorities' ELSTER online portal:</p> <ul style="list-style-type: none"> <li>• Visit "My ELSTER - your online tax office" on the Internet.</li> <li>• Log in with your access data and your personal security procedure.</li> <li>• Select the menu item "Trade tax return".</li> <li>• Select the relevant calendar year.</li> <li>• In the next step, select the transfer of previous data or continue without data transfer.</li> <li>• Enter your data on the following pages. "My ELSTER" will guide you through the entire process.</li> <li>• At the end of the process, "My ELSTER" checks your details and provisionally calculates the trade tax due.</li> <li>• Send your electronic trade tax return to the relevant tax office.</li> <li>• Once your declaration has been checked, you will receive a notice by post from your tax office about the assessment of the trade tax amount.</li> <li>• You will then receive a notice of assessment of trade tax from your municipality and, in some circumstances, a notice of the advance payments to be made for trade tax.</li> </ul>
Bearbeitungsdauer	
Frist	<p>If you as a taxable person or company do not receive tax advice: • In principle, you must submit your trade tax return by July 31 of the calendar year following the tax period. If you, as a taxable person or company,</p>

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	<p>have your trade tax return prepared by a tax consultancy: • In principle, the trade tax return must be submitted by the last day of February of the second calendar year following the tax period.</p>
weiterführende Informationen	<p><a href="https://gewsth.bundesfinanzministerium.de/gewsth/2016/home.html">https://gewsth.bundesfinanzministerium.de/gewsth/2016/home.html</a>  <a href="https://www.destatis.de/DE/Themen/Staat/Steuern/Steuerereinnahmen/_inhalt.html#sprg236424">https://www.destatis.de/DE/Themen/Staat/Steuern/Steuerereinnahmen/_inhalt.html#sprg236424</a></p>
Hinweise	There are no indications or special features.
Rechtsbehelf	- Appeal - Action before the tax court
Kurztext	<ul style="list-style-type: none"> <li>• Determination of trade tax</li> <li>• Trade tax is levied on every commercial enterprise insofar as it is operated in Germany</li> <li>• The tax base is the trade tax assessment amount determined by the tax office</li> <li>• Agricultural and forestry businesses and the exercise of a liberal profession or other self-employed work are not subject to trade tax</li> <li>• Commercial enterprises are obliged to submit a trade tax return if the trade income exceeds the tax-free amount of EUR 24,500</li> <li>• Corporations, cooperatives, mutual insurance associations and other legal entities that maintain a commercial business are obliged to submit a trade tax return</li> <li>• However, certain legal entities are only obliged to submit a trade tax return if their trade income exceeds the tax-free amount of EUR 5,000</li> <li>• The amount of trade tax is calculated by multiplying the trade tax assessment amount from the tax office by the assessment rate of the municipality in which trade tax is payable</li> <li>• Municipality issues trade tax assessment notice</li> <li>• Notice also provides information on future advance payments for trade tax</li> <li>• Responsible: locally competent tax office (business tax office)</li> </ul>
Ansprechpunkt	
Zuständige Stelle	

Modul	Sachverhalt
Formulare	<p>Forms available: No Written form required: No  Informal application possible: No Personal appearance  necessary: No</p> <p>Online services available: Yes</p>
Ursprungsportal	Gewerbsteuer bezahlen, Paying trade tax