

99102010002000

Trade tax - submitting a declaration

Heruntergeladen am 18.07.2025

<https://fimportal.de/xzufi-services/1393-99102010002000/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99102010002000
Leistungsbezeichnung I	Trade tax - submitting a declaration
Leistungsbezeichnung II	Trade tax - submitting a declaration
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

Modul	Sachverhalt
Fachlich freigegeben durch	
Handlungsgrundlage	<p>Einkommensteuergesetz (EStG):</p> <ul style="list-style-type: none"> • § 4 Gewinnbegriff im Allgemeinen • § 5 Gewinn bei Kaufleuten und bei bestimmten anderen Gewerbetreibenden • § 15 Einkünfte aus Gewerbebetrieb <p>Körperschaftsteuergesetz (KStG):</p> <ul style="list-style-type: none"> • § 8 Ermittlung des Einkommens <p>Gewerbesteuergesetz (GewStG)</p> <p>Gewerbsteuer-Durchführungsverordnung (GewStDV)</p>
Teaser	Trade tax is levied on the trade income.
Volltext	<p>Trade tax is levied on the trade income.</p> <p>This is the profit from the trade minus or plus certain amounts. It reflects the earning power of your business.</p> <p>Profits are determined according to the rules of the Income Tax Act and the Corporation Tax Act.</p> <p>The income from trade tax flows to the municipalities, for which trade tax is the most important source of taxation.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • if not already submitted with other tax returns: Profit determination
Voraussetzungen	<p>Every trade falls under the Trade Tax Act if you operate it in Germany.</p> <p>You operate a trade if you</p> <ul style="list-style-type: none"> • you act independently, sustainably and with the intention of making a profit, • Your activity does not constitute the exercise agriculture and forestry a liberal profession, other self-employed work or the management of private

Modul

Sachverhalt

property, and

- You participate in economic life in an advertising capacity.

Notecorporations (e.g. GmbH, AG) are already to be regarded as commercial enterprises due to their legal form. The type of activity is irrelevant. The same applies to commercial partnerships (e.g. GmbH & Co. KG).

Partnerships maintain only one commercial enterprise. If a partnership carries on another activity in addition to the commercial one, this is also considered a commercial activity.

Kosten

There are no procedural costs.

Verfahrensablauf

You must authenticate your business tax return and submit it electronically to the tax office. This also applies to the associated

- Tax balance sheet or commercial balance sheet with reconciliation statement and
- Profit and loss accounts.

Authentication is carried out by means of the Elster certificate. This certificate has the function of an electronic signature and serves security purposes. The certificate is intended to

- Confidentiality
- The identity of the sender and
- Unchangeability of the data content

of the data sent.

To obtain a certificate, you must register with My ELSTER. This requires several steps (e.g. sending the registration data, sending a confirmation e-mail by My ELSTER, sending the activation code by post). Register in good time so that you can submit your tax return on time. The programme My ELSTER is available to you free of charge for electronic submission.

The tax office calculates the taxable amount. This

Modul

Sachverhalt

amounts to a uniform 3.5 per cent of the trade income for all trade businesses.

In the case of natural persons and partnerships, the tax office reduces the trade income beforehand by the tax-free amount of 24,500 euros. In addition, 4 times the trade tax assessment amount (up to and including 2019: 3.8 times the trade tax assessment amount) is credited against income tax as part of a maximum amount calculation.

The tax office sends the tax assessment amount to you and the municipality in which you have your place of business.

The municipality then multiplies the calculated tax assessment amount by an assessment rate. The result is the trade tax amount, which is assessed to you in a notice. The assessment rate varies from municipality to municipality, but is at least 200 per cent.

Note: The tax office divides the tax assessment amount according to a certain distribution key if you

- a commercial enterprise
- with several establishments
- in different municipalities

in different municipalities. The trade tax is then levied in partial amounts by the individual municipalities. The same applies if you have moved your business to another municipality within one year.

Bearbeitungsdauer

Frist

You must submit the trade tax return for the previous calendar year by 31 July each year. You must make a quarterly advance payment of trade tax on the following dates: • 15. February • 15. May • 15. August • 15. November The prepayment instalment per date is one quarter of the tax calculated by the tax office for the previous year. When you file your trade tax return for the current year, you must make an additional payment accordingly or you will receive a credit note. Note: For sole proprietorships and partnerships, the

Modul
Sachverhalt

trade tax liability begins with the commencement of the business activity and ends with the discontinuation of the business. In the case of corporations, the trade tax liability regularly begins with the entry in the commercial register and ends only with the termination of any activity.

**weiterführende
Informationen**
Hinweise

You can also obtain further information from your tax office.

Rechtsbehelf

none

Kurztext
Ansprechpunkt
Zuständige Stelle
Formulare
Ursprungsportal