99102018120000, 99102018120000

Company deregister for tax purposes

Heruntergeladen am 07.07.2025
https://fimportal.de/xzufi-services/118494961/L100027

Modul	Sachverhalt
Leistungsschlüssel	99102018120000, 99102018120000
Leistungsbezeichnung I	Company deregister for tax purposes
Leistungsbezeichnung II	Company deregister for tax purposes
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
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	
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	30.09.2021
Fachlich freigegen durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/__138.html https://www.gesetze-im-internet.de/ao_1977/__138.html
Teaser	When you cease or relocate a business or permanent establishment, you must inform your local 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 in the case of • Termination of the participation in a partnership, • dissolution of a corporation or • dissolution of an association or union (e.g. construction joint ventures). In the case of the dissolution of a corporation, an association or an estate, a deadline of one month after the occurrence of the reportable event applies. This deadline must also be observed in the event of a transfer of management or registered office. If you deregister or re-register your business, 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 have to do anything else. In all other cases, you must inform the tax office yourself. In this case, inform the tax office informally about when you ceased or moved which activity. Please submit the contracts or resolutions related to

Modul	Sachverhalt
	the deregistration or transfer.
Erforderliche Unterlagen	Contracts or resolutions related to the deregistration or reregistration
Voraussetzungen	none
Kosten	none
Verfahrensablauf	You should deregister or relocate your business or self-employment for tax purposes in writing, if possible, using a simple letter. A pre-printed form is not to be used.
Bearbeitungsdauer	
Frist	Regularly within one month information of the tax office
weiterführende Informationen	https://www.beta.bund.de/DE/Leistung/unternehmen/steuern-abgaben/steuerliche-abmeldung/99102018000000/Steuerliche_Abmeldung_eines_Unternehmens_Zusendung.html https://www.beta.bund.de/DE/Leistung/unternehmen/steuern-abgaben/steuerliche-abmeldung/99102018000000/Steuerliche_Abmeldung_eines_Unternehmens_Zusendung.html
Hinweise	
Rechtsbehelf	
Kurztext	• Termination or sale or relocation of the company • Information of the competent tax office
Ansprechpunkt	You can find the tax office responsible for you via the tax office search of the Federal Central Tax Office. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Zuständige Stelle	You can find the tax office responsible for you via the tax office search of the Federal Central Tax Office. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/

Modul	Sachverhalt
	Finanzamtsuche/GemFa/finanzamtsuche_node.html
Formulare	• Forms: none • Online procedure possible: yes via My ELSTER (other message to the tax office) • Written form required: yes • Personal appearance required: no
Ursprungsportal	Company deregister for tax purposes, Unternehmen steuerlich abmelden