99102037012000, 99102037012000

Certificate in tax matters

Modul	Sachverhalt
Leistungsschlüssel	99102037012000, 99102037012000
Leistungsbezeichnung I	Certificate in tax matters
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Kauf und Verkauf von Immobilien, einschließlich aller Bedingungen und Pflichten im Zusammenhang mit der Besteuerung, dem Eigentum oder der Nutzung von Immobilien (auch als Zweitwohnsitz)
Lagen Portalverbund	Kauf, Miete und Pacht (2050100)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	30.10.2017
Fachlich freigegen durch	Thuringia Ministry of Finance
Handlungsgrundlage	http://www.gesetze-im-internet.de/ao_1977/__111.html https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Weitere_Steuerthemen/Abgabenordnung/AO-Anwendungserlass/2018-01-12-aenderung-anwendungserlass-abgabenordnung.pdf?__blob=publicationFile&v=2 http://www.gesetze-im-internet.de/ao_1977/__111.html https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Weitere_Steuerthemen/Abgabenordnung/AO-Anwendungserlass/2018-01-12-aenderung-anwendungserlass-abgabenordnung.pdf?__blob=publicationFile&v=2
Teaser	If you need a certificate in tax matters, then you must apply for its issuance to the competent authority.
Volltext	The "Certificate in Tax Matters" (formerly: "Tax Clearance Certificate") can be issued in all cases in which other authorities or contracting entities take into account the tax reliability of the taxpayer as part of their decision in licensing or award procedures. The content of the certificate is limited to the non-judgmental statement of tax facts, such as the taxpayer's payment and tax filing behavior. The certificate refers to the current state of affairs, taking into account the behavior of the applicant in the past. A prognosis about the future behavior of the applicant does not take place in this respect. The assessment of the certified tax behavior is left to the person who is to take the measure requested by the taxpayer (e.g. issuance of a business license or issuance of public contracts).
Erforderliche Unterlagen	The tax office certifies the tax facts on the basis of the knowledge available there about the applicant's payment and filing behavior. Separate documents to be submitted by the applicant are not required for the

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	"certificate in tax matters" in this respect.
Voraussetzungen	
Kosten	The issuance of the certificate in tax matters is free of charge.
Verfahrensablauf	The certification procedure is based on the assumption that the applicant requests the certification from the tax office and that the tax office issues or sends the certification to the authority or the client for forwarding. The tax secrecy regularly prevents the tax office from directly informing the authority or the client. The only exception is if the taxpayer has declared in writing to the requesting authority that he releases the tax office from the obligation to maintain tax secrecy and the declaration is attached to the request.
Bearbeitungsdauer	Processing takes place after review of the submitted application.
Frist	No time limits apply to an application for a "certificate in tax matters". The certificate does not contain a period of validity or a time limit. The receiving authority or the client decides for which period the certificate is accepted as a basis for decision.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	In the present case, it is not an administrative act, because the certificate in tax matters merely communicates non-judgmental information on tax facts.
Kurztext	• Issuance of a certificate in tax matters must be requested from the competent office. • responsible: the tax office responsible for your taxation
Ansprechpunkt	Contact the tax office responsible for your taxation.
Zuständige Stelle	

Modul	Sachverhalt
Formulare	The certificate in tax matters is issued upon informal application (also in person or by telephone) stating the full name and surname or company name, address and tax number/identification number. The purpose for which the certificate is required should also be stated.
Ursprungsportal	Certificate in tax matters, Bescheinigung in Steuersachen