99102018120000, 99102018120000

Deregistering a company for tax purposes

Heruntergeladen am 07.07.2025
https://fimportal.de/xzufi-services/217310857/L100038

Modul	Sachverhalt
Leistungsschlüssel	99102018120000, 99102018120000
Leistungsbezeichnung I	Deregistering a company for tax purposes
Leistungsbezeichnung II	Deregistering a company for tax purposes
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Zusendung (120)
SDG-Informationsbereich	Eintragung, Änderung der Rechtsform oder Schließung eines Unternehmens (Registrierungsverfahren und Rechtsformen für geschäftliche Tätigkeiten)
Lagen Portalverbund	Betriebsaufgabe und zeitweise Stilllegung (2160100)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	07.12.2023
Fachlich freigegen durch	Thuringian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/__85.html https://www.gesetze-im-internet.de/ao_1977/__88.html https://www.gesetze-im-internet.de/ao_1977/__90.html https://www.gesetze-im-internet.de/ao_1977/__93.html https://www.gesetze-im-internet.de/ao_1977/__97.html https://www.gesetze-im-internet.de/ao_1977/__137.html https://www.gesetze-im-internet.de/ao_1977/__138.html https://www.gesetze-im-internet.de/ao_1977/__85.html https://www.gesetze-im-internet.de/ao_1977/__88.html https://www.gesetze-im-internet.de/ao_1977/__90.html https://www.gesetze-im-internet.de/ao_1977/__93.html https://www.gesetze-im-internet.de/ao_1977/__97.html https://www.gesetze-im-internet.de/ao_1977/__137.html https://www.gesetze-im-internet.de/ao_1977/__138.html
Teaser	If you discontinue or relocate a company or a permanent establishment, you must inform your local tax office.
Volltext	In the event of temporary or permanent cessation or relocation of your • commercial activity, • self-employed (freelance) activity or • agricultural and forestry activity the tax office requires immediate information. The same applies to • Termination of participation in a partnership, • dissolution of a corporation or • dissolution of an association or an association (e.g. construction joint ventures).

Modul	Sachverhalt
	If you deregister or re-register your business, your 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.
Erforderliche Unterlagen	Contracts or decisions in connection with the deregistration or re-registration
Voraussetzungen	none
Kosten	none
Verfahrensablauf	The tax deregistration or relocation of your company or your self-employed activity should be made in writing, preferably in a simple letter. You do not need to use a form.
Bearbeitungsdauer	
Frist	The tax office is usually informed within one month. In the event of the dissolution of a corporation, an association or an asset pool, a deadline of one month after the occurrence of the reportable event applies. You must also observe this deadline if the management or registered office is relocated.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	• Deregistration of a company for tax purposes • Termination or sale or relocation of the company • Information from the responsible tax office • If the business, agricultural or forestry activity or a permanent establishment is deregistered or reregistered with the municipality, the municipality passes this information on to the tax office and no further action needs to be taken. • In all other cases, the tax office must be informed itself.

Modul	Sachverhalt
	• The tax deregistration or relocation of the company or self-employed activity should be made in writing, if possible by means of a simple letter. A form should not be used. • Documents required: Contracts or resolutions relating to the deregistration or transfer • Deadline: In the event of the dissolution of a corporation, an association or an estate, a deadline of one month after the occurrence of the event requiring notification applies. This deadline must also be observed in the event of a transfer of management or registered office. • Responsible: 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	
Formulare	
Ursprungsportal	Deregistering a company for tax purposes, Unternehmen steuerlich abmelden