99102053001000, 99102053001000

Taxation procedure Request binding information

Modul	Sachverhalt
Leistungsschlüssel	99102053001000, 99102053001000
Leistungsbezeichnung I	Taxation procedure Request binding information
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Erteilung (001)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuererklärung (1060100), Steuern und Abgaben für Betriebe (2040200)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	11.05.2020
Fachlich freigegen durch	FM
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/__89.html https://www.gesetze-im-internet.de/stauskv/index.html#BJNR278300007BJNE000202360 https://www.gesetze-im-internet.de/ao_1977/__89.html https://www.gesetze-im-internet.de/stauskv/index.html#BJNR278300007BJNE000202360
Teaser	In order to better assess the tax consequences, you have the option of requesting binding information from the relevant tax office.
Volltext	In the area of taxation, citizens and entrepreneurs often encounter complicated and confusing situations whose impact on tax assessment is difficult to assess. This leads to uncertainties in the use of tax planning options and the resulting tax consequences. In order to avoid uncertainties, it is possible to apply for binding information on future taxation in certain cases. The binding information is intended to enable citizens and entrepreneurs to assess the tax consequences even before the implementation of structuring options. This must relate to precisely defined but not yet realized circumstances. There must be a particular interest in such information in view of the significant tax implications.
Erforderliche Unterlagen	In principle, only the application is required.
Voraussetzungen	The application must be submitted in writing or electronically and must include the following in particular: • exact name of the applicant • Description of the facts not yet realized • Statement of the special tax interest • Detailed explanation of the legal problem and the applicant's own legal position • Formulation of specific legal questions

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	• Declaration that no binding information has been requested from any other tax authority • Assurance that all necessary information has been provided and is true • Statement of object value (for fee calculation)
Kosten	The processing of applications for binding information is subject to a fee. The amount of the fee is generally based on the value of the matter in question.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	None.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	Binding information in the taxation procedure enables citizens and entrepreneurs to assess the tax consequences before implementing tax planning options.
Ansprechpunkt	You submit the application for binding information to the competent tax office. In principle, the tax office that would have local jurisdiction if the facts in question were to occur is responsible for issuing binding information. In most cases, this will be the tax office where you are registered for tax purposes anyway. If you are not yet registered with a tax office, the application must be submitted to the Federal Central Tax Office. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/ https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/
Zuständige Stelle	

Modul	Sachverhalt
Formulare	
Ursprungsportal	Taxation procedure Request binding information, Besteuerungsverfahren verbindliche Auskunft beantragen