

99102019120000, 99102019120000

Registering a company or self-employed activity for tax

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/410512104/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102019120000, 99102019120000
Leistungsbezeichnung I	Registering a company or self-employed activity for tax
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Zusendung (120)
SDG-Informationsbereich	
Lagen Portalverbund	Anmeldepflichten (2010100), Steuern und Abgaben für Betriebe (2040200)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	01.03.2023
Fachlich freigegeben durch	State Tax Office of Lower Saxony
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/_138.html https://www.gesetze-im-internet.de/ao_1977/_138.html
Teaser	If you start a business, participate in a business or become self-employed, you must notify the tax office.
Volltext	<p>Companies and the self-employed also have to take care of the tax during the start-up phase.</p> <p>In order for the tax office to be able to correctly classify you for tax purposes, it needs certain information about your company or self-employment. This information must be provided in the "Tax Registration Questionnaire".</p> <p>You must complete and submit this questionnaire online via Mein ELSTER (www.elster.de) or via commercial tax software within one month without individual request from your local tax office.</p> <p>For companies/self-employed persons, partnerships and corporations (also under foreign law) there is a legal obligation to submit the questionnaire for tax registration electronically.</p> <p>With the help of this questionnaire, the tax office determines, among other things,</p> <ul style="list-style-type: none"> • what kind of taxes you have to pay, • when you have to pay, • how much you can expect to pay. <p>The information you provide in the tax registration questionnaire forms the basis for all correspondence with the tax office relating to your company or your self-employment.</p>

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Even if you want to work part-time, you must fill out the questionnaire for tax registration.

Erforderliche Unterlagen

- in the case of representation: power of attorney and, if applicable, power of attorney to receive
- for tax payment by direct debit: Completed SEPA mandate
- in individual cases, further documents mentioned in the respective questionnaire for tax registration
- If necessary, upon request by the tax office: additional questionnaire for tax registration

Voraussetzungen

You take a

- Commercial
- self-employed (self-employed) or
- agricultural and forestry activities,

or you can set up a

- Corporation
- Corporation
- Partnership/community
- an association

or

- You participate in a partnership/community
- You don't just do your business as a hobby (not for profit).

Kosten

Gebühr: Es fallen keine Kosten an

Verfahrensablauf

If possible, you should register your company or self-employed activity for tax purposes online – at Mein ELSTER (www.elster.de) or using commercial tax software. The following questionnaires for tax registration are required to be submitted electronically:

- Commencement of a commercial, self-employed (freelance) or agricultural and forestry activity (sole proprietorship)
- Establishment of a partnership/community
- Establishment of a corporation or cooperative

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- Incorporation of a corporation under foreign law

Make your tax registration with Mein ELSTER
(www.elster.de) online:

- Log in to www.elster.de with your ELSTER user account. Note: If you do not yet have an ELSTER user account, you must first register. To submit the questionnaires for tax registration, registration with an e-mail address is sufficient. After obtaining your tax number, you can then upgrade the user account to a full-fledged user account. Information about registration can be found in the help of Mein ELSTER. This is already on the home page (www.elster.de) in the header. You can also watch the video "Registration with My ELSTER" here .
- Then, under the "Forms & Services" tab, select the options "All forms" and "Tax registration questionnaire". Then click on the tax registration questionnaire relevant to your business or self-employment.
- Navigate through the menu of the form and fill in all the necessary information. If necessary, upload the required documents. Once everything has been recorded, you can use the "Check" tab to check the information for discrepancies. If everything is correct, submit the questionnaire. You will then receive a shipping confirmation. Note: If you need help filling it out, please contact the tax office responsible for the operation.
- The tax office will check your information. If necessary, you will be asked by your tax office to submit documents at a later date.
- You will then be informed of your tax number in writing.

Make a tax declaration in writing:

- You can only make the tax declaration in writing if there is no obligation to submit it electronically.
- To do this, download the respective questionnaire for tax registration on the website of the Federal Tax Administration.
- Fill out the questionnaire completely. Use the questionnaire to check whether the tax office needs

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	<p>any further documents from you.</p> <ul style="list-style-type: none"> • Send the questionnaire and any documents to your tax office. The tax office will check your information. If necessary, you will be asked by your tax office to submit documents at a later date. • You will then be informed of your tax number in writing.
Bearbeitungsdauer	The processing time varies depending on the responsible tax office.
Frist	<ul style="list-style-type: none"> • Tax registration: Usually within one month of starting the activity. Note: In some cases, there are other deadlines, for example when setting up a company abroad.
weiterführende Informationen	
Hinweise	https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fseeun_202101#c5902 https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fsekapg_202101 https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fsepersg_202101 https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fse_betpg_202101 https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fsekapgaus_202101 https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fseverein_202101 https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fseeun_202101#c5902 https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fsekapg_202101 https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fsepersg_202101 https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fse_betpg_202101 https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fsekapgaus_202101 https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fseverein_202101
Rechtsbehelf	If a new tax number is issued (after checking the submitted tax registration questionnaire and related

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documents), you will receive a notification of your new tax number. This communication is not an administrative act. Therefore, there is no right of appeal against the notification of the tax number.

Kurztext

- Registering a company or self-employed activity for tax
- a tax registration with the tax office is required for: taking up a commercial, self-employed (freelance) or agricultural or forestry activity, Establishment of a corporation, corporation (also under foreign law), a partnership/community or an association, or Participation in a partnership and even in the case of a part-time job
- Registration takes place via the questionnaire for tax registration and either: if there is an electronic submission obligation, online via Mein ELSTER (www.elster.de) or via commercial tax software, or in writing by downloading the questionnaire in the form management system of the Federal Tax Administration (only possible if there is no electronic submission obligation)
- the questionnaire is used for the correct tax registration of the company/activity
- Observe the electronic submission obligation
- Submission within one month of admission or incorporation
- there are no costs
- Responsible: Tax Office

Ansprechpunkt

Your local tax office. You can find out the tax office responsible for your municipality using the search function of the Federal Central Tax Office.
https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html?lv2=90774
<https://service.niedersachsen.de/dlp/ea>
https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html?lv2=90774
<https://service.niedersachsen.de/dlp/ea>

Zuständige Stelle
Formulare

Forms: yes

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	<p>Online procedure possible: partial</p> <p>Written form required: yes</p> <p>Personal appearance required: no https://www.formulare-bfinv.de/ https://www.elster.de/eportal/start https://www.formulare-bfinv.de/ https://www.elster.de/eportal/start</p>
Ursprungsportal	<p>Registering a company or self-employed activity for tax, Unternehmen oder selbstständige Tätigkeit zur Steuer anmelden</p>