99102018120000, 99102018120000

deregister company for tax purposes

Heruntergeladen am 07.07.2025
https://fimportal.de/xzufi-services/420441798/L100040

Modul	Sachverhalt
Leistungsschlüssel	99102018120000, 99102018120000
Leistungsbezeichnung I	deregister company for tax purposes
Leistungsbezeichnung II	deregister company for tax purposes
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Zusendung (120)
SDG-Informationsbereich	Insolvenzverfahren und Liquidation von Unternehmen
Lagen Portalverbund	Betriebsaufgabe und zeitweise Stilllegung (2160100)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	20.06.2022
Fachlich freigegen durch	State Tax Office of Lower Saxony
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/__138.html
Teaser	If you cease or relocate a business or permanent establishment, you must inform your local tax office.
Volltext	In the event of the temporary or permanent cessation or relocation of a commercial activity • 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 passes 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 of when you ceased or transferred which activity. Please also submit any contracts or resolutions related to the deregistration or transfer.
Erforderliche Unterlagen	contracts or resolutions related to the deregistration or

Modul	Sachverhalt
	reregistration
Voraussetzungen	none
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	You should deregister or relocate your business or self-employed activity for tax purposes in writing, if possible, using a simple letter. A pre-printed form should not be used.
Bearbeitungsdauer	
Frist	Regularly within one month Information from 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 business • Information of the responsible tax office
Ansprechpunkt	The responsibility lies with the local tax offices.
Zuständige Stelle	
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	Unternehmen steuerlich abmelden, deregister company for tax purposes