

99102010002000, 99102010002000

Trade tax assessment

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/101698380/L100041>

Modul	Sachverhalt
Leistungsschlüssel	99102010002000, 99102010002000
Leistungsbezeichnung I	Trade tax assessment
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Brandenburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	29.03.2019

Modul	Sachverhalt
Fachlich freigegeben durch	Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/gewstg/_7.html https://www.gesetze-im-internet.de/gewstg/_11.html https://www.gesetze-im-internet.de/gewstg/_16.html https://www.gesetze-im-internet.de/gewstdv_1955/_25.html
Teaser	
Volltext	<p>The trade tax is a real tax. It is also known as a property tax. The focus of taxation is on your business. The trade tax is thus aimed at the performance of your business. For the assessment of trade tax, it is generally irrelevant who is the owner of the business. However, the latter is liable for trade tax</p> <p>Profits of sole proprietorships and partnerships are subject to trade tax, insofar as they generate income from the business operation. The activity of a corporation is always considered a commercial enterprise. It is therefore regularly subject to trade tax.</p> <p>Your business is subject to trade tax in the municipality in which a permanent establishment is maintained. The municipality levies the trade tax on the basis of the trade tax assessment amount. The trade tax assessment amount is determined by the responsible company tax office. This is the tax office in whose district the management of your company is located. This tax office is also responsible for deciding on the material and personal trade tax liability. In order to determine the trade tax assessment amount, a trade tax return must be submitted to the company tax office. This tax office determines the trade tax assessment amount by means of a trade tax assessment notice. This notice will be notified to you as a taxable person. In addition, the content of this decision will be communicated to the municipality entitled to levy. The latter determines the trade tax and trade tax advance payments.</p> <p>The trade tax is calculated by multiplying the trade tax assessment amount by the assessment rate. The assessment rate for trade tax is determined by the</p>

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	municipality by statute.
Erforderliche Unterlagen	For each self-employed company, a trade tax return must be submitted electronically by the taxpayer according to the officially prescribed data set. Electronic transmission can only be waived in exceptional cases, the so-called hardship cases.
Voraussetzungen	The taxpayer is obliged to submit or submit the trade tax return. The submission of the trade tax return is necessary and cannot be waived.
Kosten	none
Verfahrensablauf	In order to determine the trade tax assessment amount, a trade tax return must be submitted to the company tax office. The tax office determines the trade tax assessment amount by means of a trade tax assessment notice. This decision shall be notified to the taxpayer. In addition, the content of this decision will be communicated to the municipality entitled to levy. The latter determines the trade tax and trade tax advance payments.
Bearbeitungsdauer	There are no legally prescribed processing deadlines for the tax offices.
Frist	Trade tax returns must generally be submitted by 31.07 of the following year. This period is extended if the taxpayer instructs a tax advisor to prepare the return.
weiterführende Informationen	Information on how to fill out the trade tax return can be found in the instructions for the trade tax return. This can be done via the ELSTER online portal.
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Taxation procedure for business tax consists of two elements • 1. Determination of the trade tax assessment amount by the company tax office with subsequent determination by trade tax assessment notice • 2. Trade tax assessment notice as the basis for the assessment of trade tax by the municipality entitled to

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	levy the tax
Ansprechpunkt	Company Tax Office The service hours can be found on the website of the respective tax office.
Zuständige Stelle	In order to determine the trade tax assessment amount, a trade tax return must be submitted to the locally responsible tax office. The locally competent tax office is the tax office in whose district the company's management is located. In this context, this is referred to as the company tax office.
Formulare	All required forms are available online; either via the form center of the Federal Ministry of Finance, or in the ELSTER online portal. https://www.formulare-bfinv.de https://www.elster.de/eportal/start Online procedure: As part of the cross-border cooperation in tax administration (KONSENS Act), the ELSTER online portal (EOP) is made available to citizens free of charge. In the EOP it is possible to submit the trade tax return online.
Ursprungsportal	Trade tax assessment, Gewerbesteuer Festsetzung