

99102010002000

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/127734/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102010002000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Paying trade tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	26.09.2024

Modul	Sachverhalt
Fachlich freigegeben durch	Bundesministerium der Finanzen
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/gewstg/_7.html">https://www.gesetze-im-internet.de/gewstg/_7.html</a> <a href="https://www.gesetze-im-internet.de/gewstg/_7.html">https://www.gesetze-im-internet.de/gewstg/_7.html</a> <a href="https://www.gesetze-im-internet.de/gewstg/_11.html">https://www.gesetze-im-internet.de/gewstg/_11.html</a> <a href="https://www.gesetze-im-internet.de/gewstg/_11.html">https://www.gesetze-im-internet.de/gewstg/_11.html</a> <a href="https://www.gesetze-im-internet.de/gewstg/_16.html">https://www.gesetze-im-internet.de/gewstg/_16.html</a> <a href="https://www.gesetze-im-internet.de/gewstg/_16.html">https://www.gesetze-im-internet.de/gewstg/_16.html</a> <a href="https://www.gesetze-im-internet.de/gewstdv_1955/_25.html">https://www.gesetze-im-internet.de/gewstdv_1955/_25.html</a> <a href="https://www.gesetze-im-internet.de/gewstdv_1955/_25.html">https://www.gesetze-im-internet.de/gewstdv_1955/_25.html</a>
Teaser	If you run a commercial business in Germany, you are subject to trade tax and may have to pay trade tax.
Volltext	<p>Are you an individual and generate a trade income of more than EUR 24,500 with your domestic business? Then you are above the tax-free amount and must submit an electronic trade tax return to your tax office. In it, you declare how high your trade income was in the tax period - i.e. in the previous calendar year.</p> <p>In addition, based on your profit or loss - income minus expenses - you declare further additions or deductions.</p> <p>You also state the municipality in which you operate your business. You will then receive a notice from the tax office about the so-called trade tax assessment amount.</p> <p>The tax office determines the trade tax assessment amount by multiplying the trade income by the tax assessment rate of 3.5 percent. This measurement amount is the basis for the amount of trade tax.</p> <p>The tax office informs the municipality in which you operate your business about the trade tax assessment amount. You will then receive a notice of the trade tax you have to pay or the trade tax to be refunded to you by the municipality.</p> <p>The municipality calculates the trade tax from the trade tax assessment amount of the tax office</p>

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multiplied by the trade tax assessment rate of the municipality. Each municipality determines its own assessment rate.

The municipality also decides on the advance payments of trade tax to be paid by you in the future for the following assessment period with the trade tax assessment notice.

**Erforderliche Unterlagen**

• Required Documents Trade tax return (GewSt 1 A)

**Voraussetzungen**

- You run a commercial business and are not a freelancer or farmer and forester.
- You are not exempt from trade tax.

**Kosten**

There are no costs.

**Verfahrensablauf**

If you run a commercial business and are liable for trade tax, you must submit your trade tax return electronically. You can prepare and submit your trade tax return free of charge via the tax authorities' ELSTER online portal:

- Visit "My ELSTER - your online tax office" on the Internet.
- Log in with your access data and your personal security procedure.
- Select the menu item "Trade tax return".
- Select the relevant calendar year.
- In the next step, select the transfer of previous data or continue without data transfer.
- Enter your data on the following pages. "My ELSTER" will guide you through the entire process.
- At the end of the process, "My ELSTER" checks your details and provisionally calculates the trade tax due.
- Send your electronic trade tax return to the relevant tax office.
- Once your declaration has been checked, you will receive a notice by post from your tax office about the assessment of the trade tax amount.
- You will then receive a notice of assessment of trade tax from your municipality and, in some circumstances, a notice of the advance payments to be made for trade tax.

**Bearbeitungsdauer**

Modul	Sachverhalt
<b>Frist</b>	<p>If you as a taxable person or company do not receive tax advice: • In principle, you must submit your trade tax return by July 31 of the calendar year following the tax period. If you, as a taxable person or company, have your trade tax return prepared by a tax consultancy: • In principle, the trade tax return must be submitted by the last day of February of the second calendar year following the tax period.</p>
<b>weiterführende Informationen</b>	<p><a href="https://gewsth.bundesfinanzministerium.de/gewsth/2016/home.html">https://gewsth.bundesfinanzministerium.de/gewsth/2016/home.html</a>  <a href="https://gewsth.bundesfinanzministerium.de/gewsth/2016/home.html">https://gewsth.bundesfinanzministerium.de/gewsth/2016/home.html</a>  <a href="https://www.destatis.de/DE/Themen/Staat/Steuern/Steuereinnahmen/_inhalt.html#sprg236424">https://www.destatis.de/DE/Themen/Staat/Steuern/Steuereinnahmen/_inhalt.html#sprg236424</a>  <a href="https://www.destatis.de/DE/Themen/Staat/Steuern/Steuereinnahmen/_inhalt.html#sprg236424">https://www.destatis.de/DE/Themen/Staat/Steuern/Steuereinnahmen/_inhalt.html#sprg236424</a></p>
<b>Hinweise</b>	There are no indications or special features.
<b>Rechtsbehelf</b>	- Appeal - Action before the tax court
<b>Kurztext</b>	
<b>Ansprechpunkt</b>	
<b>Zuständige Stelle</b>	
<b>Formulare</b>	
<b>Ursprungsportal</b>	BayernPortal, BayernPortal