

99102019120000

Tax registration of a company

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/S1000020010000009790/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102019120000
Leistungsbezeichnung I	Tax registration of a company
Leistungsbezeichnung II	Register a company, business, trade or self-employment for tax purposes
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Entrepreneur</div> , <div lang="en-x-mtfrom-de">Establishment of the company</div> , <div lang="en-x-mtfrom-de">Founding of the company</div> , <div lang="en-x-mtfrom-de">Opening of operation</div> , <div lang="en-x-mtfrom-de">Opening of the company</div> , <div lang="en-x-mtfrom-de">Company opening</div> , <div lang="en-x-mtfrom-de">Establishing a business</div> , <div lang="en-x-mtfrom-de">Tax registration questionnaire</div> , <div lang="en-x-mtfrom-de">Business start-up</div> , <div lang="en-x-mtfrom-de">Central company formation</div>

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(ZUNG)</div>, <div lang="en-x-mtfrom-de">Compulsory payment - start-ups</div>, <div lang="en-x-mtfrom-de">Tax number when starting a business</div>, <div lang="en-x-mtfrom-de">Register for self-employment</div>, <div lang="en-x-mtfrom-de">register business</div>, <div lang="en-x-mtfrom-de">start-up</div>, <div lang="en-x-mtfrom-de">freelancers</div>, <div lang="en-x-mtfrom-de">freelancer</div>, <div lang="en-x-mtfrom-de">Freelance profession</div>, <div lang="en-x-mtfrom-de">Registration freelance</div>, <div lang="en-x-mtfrom-de">*Photovoltaic*</div>

Leistungstyp
Leistungsgruppierung
Verrichtungskennung
SDG-Informationsbereich
Lagen Portalverbund
Einheitlicher Ansprechpartner

Nein

Fachlich freigegeben am

13.09.2022

Fachlich freigegeben durch
Handlungsgrundlage

§§ 88 , 90, 93, 97 and 138 tax code -AO- i. In conjunction with Section 37 of the Income Tax Act -EStG - and Section 19 of the Trade Tax Act -GewStG- . The tax office needs this information in order to be able to check whether there is a tax liability under the tax laws (EStG, GewStG or Value Added Tax Act -UStG-).

Teaser

If you set up a company, take a stake in a company or become self-employed, you must inform the tax office.

Volltext

If you open a business or start self-employment, you also have to take care of your tax obligations in the start-up phase. In order for the tax office to be able to classify you correctly for the tax, it needs certain information about your business or your

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self-employment. This information must be provided in the "Tax Registration Questionnaire". You must send this questionnaire electronically to the responsible tax office within one month without being asked to do so, for example via the "ELSTER" platform. The tax office uses this questionnaire to determine, among other things, • what kind of taxes you have to pay, • when you have to pay them, • how much you expect to have to pay. Your information in the questionnaire for tax registration forms the basis for all correspondence with the tax office about your company or your self-employment. Even if you want to work part-time, you must fill out the questionnaire for tax registration.

Erforderliche Unterlagen

The completed "questionnaire for tax registration" must be submitted electronically (e.g. via ELSTER). In addition, the following documents should be submitted: Job description or a working concept Business plan (if available) Power of attorney for the tax advisor (if available and not already transmitted electronically) Mandate for participation in the SEPA direct debit procedure (if desired) rental contract

Voraussetzungen

you take one • commercial activity, • self-employed (freelance) work as a doctor, dentist, veterinarian, lawyer, notary, patent attorney, surveyor, engineer, architect, Commercial chemist, auditor, tax consultant, consulting economist and business economist, chartered accountant, Tax representative, non-medical practitioner, dentist, physiotherapist, journalist, photo reporter, interpreter, translator, pilot • or agricultural and forestry activity or found one • corporation, • Partnership/association or a • Association or • participate in a partnership/community

Kosten

Gebühr: Es fallen keine Kosten an

Verfahrensablauf

You must register your business or self-employment for tax purposes electronically or online. • Register with your ELSTER user account on the German tax authorities' website "ELSTER – Your Online Tax Office". Note: If you do not yet have an ELSTER user account, you must first create one. Registration involves several steps and can take up to two weeks. You also need the ELSTER user account to submit your tax return electronically. • Then select the "All forms" option

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under the "Forms & services" tab. Then click on the tax registration questionnaire relevant to your trade or self-employment. • Complete the online form and submit it. • The tax office will check your details and you may have to submit documents later. • You will then be given your tax number in writing. Note: There is currently no online procedure available for clubs.

Bearbeitungsdauer

The allocation of a tax number and the VAT registration at the tax office can only take place when the completed questionnaire and the necessary documents have been sent. The duration depends on the individual case.

Frist

The questionnaire for tax registration must be sent to the responsible tax office within one month after the opening of the business. Note: In some cases there are other deadlines, for example for start-ups abroad.

weiterführende Informationen

<https://www.hamburg.de/fb/nav-allgemeinguelte-for-mulare/>
<https://www.hamburg.de/fb/nav-allgemeinguelte-for-mulare/>
<https://www.elster.de>
<https://www.elster.de>
<https://www.formulare-bfinv.de/ffw/action/invoke.do?id=steuerfrag>
<https://www.formulare-bfinv.de/ffw/action/invoke.do?id=steuerfrag>
<https://www.hamburg.de/contentblob/4278606/1571c2a07df8715868163bf78cbef608/data/steuerliche-informationen-fuer-existenzgruender.pdf>
<https://www.hamburg.de/contentblob/4278606/1571c2a07df8715868163bf78cbef608/data/steuerliche-informationen-fuer-existenzgruender.pdf>
<https://www.elster.de/elsterweb/infoseite/unternehmen-sgruendung>
<https://www.elster.de/elsterweb/infoseite/unternehmen-sgruendung>

Hinweise

For the purpose of initial tax registration when founding a new company, a questionnaire for tax registration must be filled out and sent electronically to the responsible tax office. The easiest way to do this is through the service portal of the ELSTER tax administration (see links). Alternatively, the electronic

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transmission can be carried out using suitable software programs for preparing tax returns that offer such a function. The type of questionnaire to be filled out depends on the chosen legal form of the company: for natural persons (e.g. sole proprietorships, freelancers): Questionnaire for tax registration (starting a commercial, self-employed (freelance) or agricultural and forestry activity / participation in a partnership/joint partnership) for partnerships (e.g. OHG, GbR): Questionnaire for tax registration (establishment of a partnership/community) for corporations (e.g. AG, GmbH, UG): Questionnaire for tax registration (foundation of a corporation or cooperative) For associations: Questionnaire for tax registration (establishment of an association or another corporation under private law within the meaning of Section 1 (1) No. 4 and 5 of the Corporation Tax Act (KStG) or commencement of an economic/entrepreneurial activity)

Rechtsbehelf

objection

Kurztext

Register a company, business, trade or self-employment for tax purposes The obligation to provide information exists if - a commercial activity is taken up, - there is independence - a freelance profession is practiced, - an agricultural or forestry activity is taken up, - participation in a partnership takes place, - a partnership is founded, - a corporation is founded, - an association is founded. With the tax registration at the tax office, a tax number is assigned. An information brochure for start-ups with examples of invoicing, information on the small business regulation, etc. is available for download in the links.

Ansprechpunkt

If you want to find out exactly who is responsible for your request, please follow the link to

Authority finder Hamburg

Zuständige Stelle

Tax offices

Formulare
Ursprungsportal

Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)