99102010002000

Heruntergeladen am 26.06.2025
https://fimportal.de/xzufi-services/S1000030000009128/S100003

Modul	Sachverhalt
Leistungsschlüssel	99102010002000
Leistungsbezeichnung I	
Leistungsbezeichnung II	assess trade tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	Trade tax, Investment, Rate of assessment, Tax return
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	29.02.2024

Modul	Sachverhalt
Fachlich freigegen durch	
Handlungsgrundlage	http://www.gesetze-im-internet.de/gewstg/index.html http://www.gesetze-im-internet.de/gewstdv_1955/index.html http://www.gesetze-im-internet.de/estg/index.html
Teaser	Do you run a commercial enterprise or are you a managing director/board member of such a company? Then you are obliged to submit a trade tax return according to the statutory provisions.
Volltext	All commercial enterprises (within the meaning of the German Income Tax Act) are subject to trade tax if they operate in Germany. These can be, among others 1. Sole proprietorship 2. Partnerships (e.g. general partnership, limited partnership) 3. Corporations (e.g. AG, GmbH, KGaA) 4. Cooperatives The commercial entrepreneurs (the sole proprietor or the legal representatives (managing director/board of directors) must submit a trade tax return for their company. On the basis of this declaration, the tax office determines the trade tax assessment amount and the trade tax. The trade tax assessment rate is - in Bremen 460 % - 460 % in Bremerhaven. Status 01.01.2020
Erforderliche Unterlagen	No documents required.
Voraussetzungen	No special requirements.
Kosten	None
Verfahrensablauf	The tax return is at the tax office be submitted in electronic form by remote data

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	transmission. Upon request, the tax return can be submitted in paper form by mail or in person to avoid undue hardship. The tax office carries out the assessment and issues a notice of the determined trade tax assessment and the trade tax.
Bearbeitungsdauer	The processing time depends on many influences and can therefore not be named.
Frist	In principle, the trade tax return with all annexes/documents must be submitted by 31 July of the following year for which the return is valid.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	http://www.elster.de http://www.elster.de https://www.formulare-bfinv.de/ffw/action/invoke.do?id=gewerbe https://www.formulare-bfinv.de/ffw/action/invoke.do?id=gewerbe
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen