

99046050000000

Heruntergeladen am 28.06.2025

<https://fimportal.de/xzufi-services/S10000300000099212/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99046050000000
Leistungsbezeichnung I	
Leistungsbezeichnung II	"order of attachment and recovery" or "order for attachment and transfer" by the enforcement authorities, such as the attachment of an account, attachment of wages or other attachment of receivables
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	Bank account has been blocked, EC card was retained, Transfers are not executed
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	

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Lagen Portalverbund	Gerichtliche Verfahren, Anzeige und Klage (1150200)
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	29.02.2024
Fachlich freigegeben durch	
Handlungsgrundlage	
Teaser	The enforcement authority (enforcement agency or court cashier) has seized the bank account, employment income, receivables from the client or other receivables from the citizen.
Volltext	<p>Basic information</p> <p>When citizens have tax arrears, the enforcement authority can enforce them, among other things, by means of a so-called "garnishment and collection order" or "garnishment and transfer order". Such claims may concern, for example, the bank account, the employment income, claims with the principal or in other claims. The "garnishment and collection order" or "garnishment and transfer order" is served on the so-called third-party debtor. This is a person against whom the citizens themselves have claims (for example, the bank, the employer, the life insurer or the principal). After receiving the "garnishment and confiscation order" or "garnishment and transfer order", the third-party debtor may no longer make payments to the citizens. Both the citizens and the third-party debtor will receive letters from the enforcement authority to this effect.</p>
Erforderliche Unterlagen	No documents required.
Voraussetzungen	<p>Citizens have not paid their dues due. These levies can be:</p> <p>1. fiscal:</p> <p>Income tax, corporate income tax, business tax, sales tax, real estate tax and property taxes, real estate transfer tax, inheritance tax, gift tax, race betting and lottery tax, amusement tax, dog tax, tourism tax (Citytax), second home tax, as well as the associated</p>

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ancillary services such as fees, penalty payments, interest or late fees (list not exhaustive).

2. non-tax:

Fees, contributions or fines from other authorities such as the "Ordnungsamt"/"Bürgeramt", or court costs. The enforcement authority can also enforce levies from other municipalities, states or EU member states by way of administrative assistance. This also includes claims from Bremen's own enterprises (for example, Umweltbetrieb Bremen, KiTA Bremen, Bremen Music School, Bremen City Library, Bremen Adult Education Center, Bremen Workshop), broadcasting fees (formerly "GEZ") and professional chamber fees.

Kosten

In the enforcement proceedings, costs (fees and expenses) are levied by the and are included in the "garnishment and confiscation order" or the "garnishment and transfer order". or the "garnishment and transfer order". The costs and deadlines can be found in the relevant letters from the enforcement authority.

Verfahrensablauf

In the case of tax arrears, citizens have received notices, demands for payment, reminders, enforcement notices or similar in advance. These letters state the claim, the amount of the claim, the due date and the contact persons. The cash reference numbers, such as the tax number, are also stated there. Only after the "garnishment and collection order" or "garnishment and transfer order" has been served on the third-party debtor are citizens informed in the form of a copy. The third-party debtor (bank, employer, life insurer or client) must then inform the citizens of the file number of the "garnishment and collection order" or "garnishment and transfer order" upon request.

Bearbeitungsdauer
Frist
weiterführende Informationen

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Hinweise	<p>The tax number or the cash reference number are important for the assignment of responsibility in the enforcement office. They consist of several parts. Information such as "VO 12" indicates the responsible district in the enforcement agency.</p> <p>Example of a tax number: 60/100/12345 - VO 12 - 1/15 F</p> <p>The first two digits of the tax number in the case of tax receivables indicate the responsible tax office, see the section "responsible offices".</p> <p>Examples of a cash code:</p> <p>4110000000/VO 12- A or 8000000000/VO 12- A or</p> <p>6500000000/VO 12- A or 9110000000/VO 12- A</p> <p>These cash codes are used only for non-tax receivables.</p>
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen