99102046259000

Zwangsgeldfestsetzung

Modul	Sachverhalt
Leistungsschlüssel	99102046259000
Leistungsbezeichnung I	Zwangsgeldfestsetzung
Leistungsbezeichnung II	Fixing of periodic penalty payments
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	

Modul	Sachverhalt
Fachlich freigegeben am	14.03.2024
Fachlich freigegen durch	
Handlungsgrundlage	
Teaser	Notification of the penalty payment
Volltext	Reason for the letter: The tax return must be submitted on time if you are obliged to submit a return. Statutory submission deadlines for citizens without tax advice: Taxation period Deadline for submission 2021 01.11.2022 2022 02.10.2023 2023 02.09.2024 2024 31.07.2025 2025 31.07.2026 Statutory filing deadlines for citizens with tax advice: Taxation period Filing deadline 2021 31.08.2023 2022 31.07.2024 2023 02.06.2025 2024 30.04.2026 2025 01.03.2027

Modul	Sachverhalt
	Despite the expiry of the statutory submission deadline, subsequent reminders (for taxpayers not advised on tax matters) and the threat of a penalty payment, no tax returns have been submitted to date. The obligation to submit was not fulfilled within the deadline specified in the threat of a penalty payment, so that the penalty payment has now been imposed in accordance with Sections 328, 333 of the German Fiscal Code (AO). In individual cases, the time lag between the identification of taxpayers who have not yet submitted their declaration and the sending of the letters can lead to a penalty being imposed even though the declaration has already been submitted. In this case, no response to the penalty assessment letter is required. In individual cases, the time lag between the offense and the sending of the penalty payment assessment letter may result in a penalty payment assessment being sent even though the declaration has already been submitted. In this case, no response to the penalty payment assessment letter is required.
Erforderliche Unterlagen	No documents required.
Voraussetzungen	No special requirements.
Kosten	
Verfahrensablauf	The penalty payment procedure can be terminated by immediately submitting the tax returns / tax return documents (Section 335 AO). If the obligation is fulfilled after the penalty payment has been imposed, the penalty payment no longer has to be paid. Otherwise, the penalty payment(s) set must be paid to the tax office by the date stated in the letter at the latest, stating the penalty payment number(s) and the tax number. Payment of the penalty(s) does not release the taxpayer from the obligation to submit the tax return(s) either electronically via ELSTER (www.elster.de) or - if permitted - on paper using the officially prescribed form.

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	If neither the above request for payment is complied with nor the tax obligation is fulfilled, enforcement measures must be expected - without prior reminder.
Bearbeitungsdauer	
Frist	The deadline for payment of the periodic penalty payment is indicated in the letter. Please note: The payment of the penalty payment(s) does not release you from the obligation to submit the tax return(s)!
weiterführende Informationen	
Hinweise	Telephone queries regarding the penalty payment assessment process at the office responsible for processing will lead to a longer processing time. You are therefore requested to refrain from making enquiries.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen