

99102046240000

# Zwangsgeldandrohung

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/S1000030001308011/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99102046240000
Leistungsbezeichnung I	Zwangsgeldandrohung
Leistungsbezeichnung II	Threat of a penalty payment
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 freigegeben durch	
Handlungsgrundlage	
Teaser	Have you been asked to submit a tax return under threat of a penalty payment? Find out more here.
Volltext	<p>Reason for the letter threatening a penalty payment:</p> <p>The tax return must be submitted by the dates specified below if you are obliged to submit a return.</p> <p>Persons not advised for tax purposes</p> <p>If there is an obligation to submit a return, the tax returns must generally be submitted by the submission deadlines listed below. If the return is not submitted by these deadlines, a reminder letter will be sent and then a penalty will be imposed.</p> <p>Statutory filing deadlines for citizens without tax advice:</p> <p>Taxation period Filing deadline</p> <p>2021 01.11.2022</p> <p>2022 02.10.2023</p> <p>2023 02.09.2024</p> <p>2024 31.07.2025</p> <p>2025 31.07.2026</p> <p>Persons advised for tax purposes</p> <p>If there is an obligation to submit the return, the tax returns must generally be submitted by the submission deadlines listed below. If the return is not submitted by these deadlines, a penalty will be imposed</p>

## Modul

## Sachverhalt

Statutory submission deadlines for citizens with tax advice:

Taxation period Deadline for submission

2021 31.08.2023

2022 31.07.2024

2023 02.06.2025

2024 30.04.2026

2025 01.03.2027

The submission deadlines are generally not extended. An extension may only be granted in particularly justified exceptional cases.

The following applies: Deadline extension requests must be submitted in writing (by post) or electronically. No deadline extensions will be granted by telephone. The taxpayer must informally state in writing (not by telephone) why, in their opinion, no return needs to be submitted or that the return has already been submitted to another tax office.

Taxpayers who have not received tax advice will be sent a separate reminder letter. If no tax returns are submitted despite the expiry of the statutory submission deadline and any subsequent reminder, the submission obligation is enforced under threat of a penalty payment in accordance with Sections 328 and 332 of the German Fiscal Code (AO).

In individual cases, the time lag between the identification of the taxpayers who have not yet submitted their returns and the sending of the letters can lead to a threat of a penalty being sent even though the return has already been submitted. In this case, it is not necessary to reply to the letter threatening a penalty payment.

## Erforderliche Unterlagen

No documents required.

Modul	Sachverhalt
Voraussetzungen	No special requirements.
Kosten	Not specified
Verfahrensablauf	The tax return must be submitted immediately, at the latest within the deadline stated in the letter, either electronically or - if permitted - in paper form.
Bearbeitungsdauer	Not specified
Frist	The deadline for filing the tax return is stated in the letter threatening a penalty payment.
weiterführende Informationen	<a href="https://www.elster.de/finanzamt">https://www.elster.de/finanzamt</a>
Hinweise	<ul style="list-style-type: none"> <li>• Telephone enquiries regarding the threat of a penalty payment at the office responsible for processing will lead to a longer processing time. You are therefore requested to refrain from making further enquiries.</li> <li>• Use the ELSTER contact form to contact your tax office electronically. You can address many requests to your tax office electronically, such as the subsequent submission of documents for your tax return, notification of a change of personal address, an application for an extension of the deadline or any other message.</li> <li>• You can find the link to the ELSTER contact form under "Further information".</li> </ul>
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen