

99102145000000

# Antrag auf Ratenzahlung (Stundung)

Heruntergeladen am 10.06.2025

<https://fimportal.de/xzufi-services/S1000030001378178/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99102145000000
Leistungsbezeichnung I	Antrag auf Ratenzahlung (Stundung)
Leistungsbezeichnung II	Antrag auf Ratenzahlung (Stundung)
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)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	21.09.2021
Fachlich freigegeben durch	
Handlungsgrundlage	<p><a href="https://www.gesetze-im-internet.de/ao_1977/_222.html">https://www.gesetze-im-internet.de/ao_1977/_222.html</a></p> <p><a href="https://www.transparenz.bremen.de/metainformationen/bremisches-justizkostengesetz-in-der-fassung-der-bekanntmachung-vom-4-august-1992-141878?asl=bremen203_tpgesetz.c.55340.de&amp;template=20_gp_ifg_meta_detail_d#jlr-JKostGBRV6P12">https://www.transparenz.bremen.de/metainformationen/bremisches-justizkostengesetz-in-der-fassung-der-bekanntmachung-vom-4-august-1992-141878?asl=bremen203_tpgesetz.c.55340.de&amp;template=20_gp_ifg_meta_detail_d#jlr-JKostGBRV6P12</a></p> <p><a href="https://www.transparenz.bremen.de/metainformationen/haushaltsordnung-der-freien-hansestadt-bremen-landeshaushaltsordnung-lho-vom-25-mai-1971-152337?asl=bremen203_tpgesetz.c.55340.de&amp;template=20_gp_ifg_meta_detail_d#jlr-HOBRV32P59">https://www.transparenz.bremen.de/metainformationen/haushaltsordnung-der-freien-hansestadt-bremen-landeshaushaltsordnung-lho-vom-25-mai-1971-152337?asl=bremen203_tpgesetz.c.55340.de&amp;template=20_gp_ifg_meta_detail_d#jlr-HOBRV32P59</a></p> <p><a href="https://www.gesetze-im-internet.de/owig_1968/_18.html">https://www.gesetze-im-internet.de/owig_1968/_18.html</a></p>
Teaser	Deferral of charges (taxes, court costs, non-tax charges)
Volltext	<p>The administration requests persons to pay charges (e.g. in notices about taxes, fees, contributions, court costs). If payment is not made on time, enforcement is initiated. Then, for example, the bank account, wages or car can be seized. The home can also be searched. Under certain circumstances, a statement of assets may have to be made under oath. The execution causes further costs.</p> <p>If it is not possible to pay by the specified date (due date), an application for payment by installments (so-called deferment) should be made to the responsible administration <u>before enforcement begins</u>. Whether the administration agrees to the payment in installments in individual cases is at its discretion. Different laws must be observed for each type of levy.</p> <p>#</p>
Erforderliche Unterlagen	No documents required.

## Modul

## Sachverhalt

### Voraussetzungen

Payment by installments is only granted upon request. The request can be made in writing, by e-mail or by fax and must be justified in terms of how or why a temporary financial emergency has arisen that was not self-inflicted. The administration offers a sample application for this purpose. You will find the "Application for payment by installments" under the heading "Forms" in the right margin.

In addition to the application for payment by installments (deferral), the current personal and financial circumstances must be disclosed in order to avoid queries from the administration. The administration offers a questionnaire for this purpose. You will find the "Personal and financial circumstances questionnaire" and the associated attachment under the heading "Forms" in the right-hand margin.

It should be noted that in the case of payment by installments, a concrete installment plan must be indicated, i.e. at what time which amount can be paid. The installments offered should not exceed six months from the original due date. In the case of payment in installments over a longer period of time, increased requirements must be placed on the applicant. A liquidity plan must be submitted for this purpose. In addition, possible collateral (e.g. real estate, savings book, securities, insurance policy) must be named. The administration offers a questionnaire for this purpose. You will find the "Questionnaire Annex 2 Liquidity Plan" under the heading "Forms" in the right-hand margin.

In general, payment in installments is only possible if the person has previously fulfilled his or her obligations to cooperate with the administration (for example, timely and complete submission of tax returns).

Taxes payable for third parties (e.g. wage tax, capital gains tax, etc.) may not be deferred. As a rule, sales tax is also not deferred as a so-called transitory item of the company.

### Kosten

There are no fees for processing the application. However, please note in the case of taxes: In case of

## Modul

## Sachverhalt

granting payment in installments (deferment) of taxes, interest accrues regularly. The interest is 0.5 percent of the deferred amount for each month deferred.

## Verfahrensablauf

The competent administration examines the application as well as the submitted documents and then issues a decision on granting or refusing the deferral. The following responsibilities must be observed for the application:

Taxes:

- if the tax was assessed by the Bremen Tax Office (tax number begins with 60), the application must be addressed to the Bremen State Main Cash Office, Deferral and Remission Office.
- if the tax was assessed by the Bremerhaven Tax Office (tax number starts with 75), the application should be addressed to the Bremerhaven Tax Office.
- the following special rule applies to real property tax:
  - If the property tax was assessed by the Bremen Valuation Office of the Bremerhaven Tax Office (tax number starts with 57), the application must be addressed to the Bremen Main State Treasury, Deferral and Remission Office.
  - if the property tax was assessed by the Bremerhaven Valuation Office of the Bremerhaven Tax Office (tax number begins with 77), the application should be addressed to the Magistrate of the City of Bremerhaven, Tax Office.

Court costs:

- in the case of court costs for Bremen and Bremerhaven, the application is to be addressed to the Landeshauptkasse Bremen, Gerichtskasse.

Non-tax levies:

- for non-tax levies, the application should be

Modul	Sachverhalt
	addressed to the authority mentioned in the letterhead.
<b>Bearbeitungsdauer</b>	The application will be processed without delay.
<b>Frist</b>	Please note the due date (payment deadline) of the levies, otherwise there is a threat of enforcement! Contact the administration in good time before the payment deadline.
<b>weiterführende Informationen</b>	
<b>Hinweise</b>	
<b>Rechtsbehelf</b>	
<b>Kurztext</b>	
<b>Ansprechpunkt</b>	
<b>Zuständige Stelle</b>	
<b>Formulare</b>	<p><a href="https://buergerservice-master.calypso.bremen.de/sixcms/media.php/5/Ratenzahlung%20AntragV1.46390.pdf">https://buergerservice-master.calypso.bremen.de/sixcms/media.php/5/Ratenzahlung%20AntragV1.46390.pdf</a></p> <p><a href="https://buergerservice-master.calypso.bremen.de/sixcms/media.php/5/Ratenzahlung%20AntragV1.pdf">https://buergerservice-master.calypso.bremen.de/sixcms/media.php/5/Ratenzahlung%20AntragV1.pdf</a></p> <p><a href="https://buergerservice-master.calypso.bremen.de/sixcms/media.php/5/Fragebogen%20pers%C3%B6nliche%20und%20wirtschaftliche%20Verh%C3%A4ltnisse.46254.pdf">https://buergerservice-master.calypso.bremen.de/sixcms/media.php/5/Fragebogen%20pers%C3%B6nliche%20und%20wirtschaftliche%20Verh%C3%A4ltnisse.46254.pdf</a></p> <p><a href="https://buergerservice-master.calypso.bremen.de/sixcms/media.php/5/Fragebogen%20pers%C3%B6nliche%20und%20wirtschaftliche%20Verh%C3%A4ltnisse.pdf">https://buergerservice-master.calypso.bremen.de/sixcms/media.php/5/Fragebogen%20pers%C3%B6nliche%20und%20wirtschaftliche%20Verh%C3%A4ltnisse.pdf</a></p> <p><a href="https://buergerservice-master.calypso.bremen.de/sixcms/media.php/5/Fragebogen%20Anlage%201%20Gesellschaften.V1.pdf.46258.pdf">https://buergerservice-master.calypso.bremen.de/sixcms/media.php/5/Fragebogen%20Anlage%201%20Gesellschaften.V1.pdf.46258.pdf</a></p> <p><a href="https://buergerservice-master.calypso.bremen.de/sixcms/media.php/5/Fragebogen%20Anlage%201%20Gesellschaften.V1.pdf.46261.pdf">https://buergerservice-master.calypso.bremen.de/sixcms/media.php/5/Fragebogen%20Anlage%201%20Gesellschaften.V1.pdf.46261.pdf</a></p> <p><a href="https://buergerservice-master.calypso.bremen.de/sixcms/media.php/5/Fragebogen%20Anlage%202%20Liquidit%C3%A4tsplan.46262.pdf">https://buergerservice-master.calypso.bremen.de/sixcms/media.php/5/Fragebogen%20Anlage%202%20Liquidit%C3%A4tsplan.46262.pdf</a></p> <p><a href="https://buergerservice-master.calypso.bremen.de/sixcms/media.php/5/Fragebogen%20Anlage%202%20Liquidit%C3%A4tsplan.pdf">https://buergerservice-master.calypso.bremen.de/sixcms/media.php/5/Fragebogen%20Anlage%202%20Liquidit%C3%A4tsplan.pdf</a></p>

**Modul**

**Sachverhalt**

Ursprungsportal

Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen