

99102086001000

Verbindliche Auskunft nach § 89 Abs. 2 Satz 3 AO in Sonderfällen und in Fällen originärer Zuständigkeit Erteilung

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102554720/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102086001000
Leistungsbezeichnung I	Verbindliche Auskunft nach § 89 Abs. 2 Satz 3 AO in Sonderfällen und in Fällen originärer Zuständigkeit Erteilung
Leistungsbezeichnung II	Request binding information pursuant to section 89 (2) sentence 3 AO in special cases and in cases of original jurisdiction pursuant to section 89 (2) sentence 2 AO
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung

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Leistungsgruppierung	
Verrichtungskennung	Erteilung (1)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	13.01.2021
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/_89.html
Teaser	If you want planning security for your future business in Germany, you can submit an application for binding information to clarify the tax assessment.
Volltext	<p>As a private individual or business, you can submit a specific legal question to the Federal Central Tax Office (BZSt) and request binding information on it if you have a particular interest with regard to the tax implications. The application must meet the requirements of Section 1 of the Tax Information Ordinance (StAusKV).</p> <p>The BZSt will only provide you with binding information on the tax assessment of the facts you have submitted.</p> <p>You can only receive information if the facts you have presented have not yet materialised. This means if you can still make fundamental changes. It is not possible to make changes if the contracts which are subject to the facts you are planning have already been signed. After the facts have been realised, existing legal questions can only be decided within the framework of the assessment procedure.</p> <p>Binding information cannot be issued if your main objective is to achieve a tax advantage (e.g. tax saving schemes, tax deferral schemes or similar).</p> <p>Your application for binding information can be</p>

Modul	Sachverhalt
	submitted in writing or electronically to the Federal Central Tax Office (BZSt).
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Comprehensive and self-contained presentation of the facts of the case that have not yet come to fruition • Statement of the legal problem and formulation of concrete legal questions • Statement of your particular tax interest in the provision of information • Indication of the value of the matter in question, insofar as this can be determined, in order to set the amount of the fee. • A declaration that no application has been made to any of the other tax authorities named in section 89(2) sentences 2 and 3 of the German Fiscal Code for binding information on the facts of the case submitted for assessment. • The assurance that all information required for the provision of the information and for the assessment has been provided and is true.
Voraussetzungen	<p>Applications may be submitted by:</p> <ul style="list-style-type: none"> • Individuals • entrepreneurs <p>who wish planning security in the taxation of their enterprises in Germany</p> <p>Further requirements:</p> <ul style="list-style-type: none"> • Application in accordance with the factual and local competence of the BZSt pursuant to section 89, paragraph 2, sentence 2 or 3 of the German Fiscal Code (AO).
Kosten	<p>The determination of fees is generally based on the value of the information (value in question) for you. The tax implications of the facts you have presented are decisive here. The value of the matter is to be explained with its basis of calculation. In the case of permanent matters, the average tax effect of a year is to be taken into account. If the value of the matter</p>

Modul	Sachverhalt
	cannot be determined and no appropriate estimate is possible, a time fee will be charged.
Verfahrensablauf	<p>You must submit the application for binding information in writing or electronically to the Federal Central Tax Office (BZSt).</p> <p>If you wish to submit the application in writing:</p> <ul style="list-style-type: none"> • Send your signed application by post to the BZSt's office in Bonn. • Your application will be processed and checked by the BZSt. • The BZSt will decide on your application and ask you to pay the fees by post. You will find the amount of the fees in the corresponding letter from the BZSt. • After payment of the fees, the BZSt will send you the information in writing. <p>If you wish to submit the application electronically</p> <ul style="list-style-type: none"> • Sign your application and send it in PDF format to the BZSt e-mail address. • Note: If you wish to receive further communication electronically, please give your consent to the BZSt as part of the application. In view of the statutory encryption requirement, the BZSt may only communicate with you electronically in unencrypted form with your consent. The BZSt provides a special form for this consent. • Your application will be processed and checked by the BZSt. • The BZSt decides on your application and asks you to pay the fees by post. You will find the amount of the fees in the corresponding letter from the BZSt. • After payment of the fees, the BZSt will send you the information in writing.
Bearbeitungsdauer	• Processing regularly takes up to 6 months.
Frist	none
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/VerbindlicheAuskunfte/verbindliche_auskunfte_node.html#js-toc-en

Modul

Sachverhalt

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Hinweise

Rechtsbehelf

- You can lodge an objection against binding information issued by the Federal Central Tax Office (BZSt) or against a refusal by the BZSt to issue binding information (extrajudicial legal remedy).
 - If the BZSt does not help you with your objection, you can take legal action before the tax court. If the BZSt has deviated from your legal position when issuing the binding information (so-called negative information), however, the tax court can only examine the content of the binding information issued to determine whether the BZSt has correctly recorded the facts submitted for examination and whether the current legal classification of these facts is coherent and not manifestly incorrect in law. A more extensive substantive review is reserved for an appeal or legal action against the subsequent tax assessment notice/assessment notice.

Kurztext

- Binding information pursuant to section 89 (2) sentence 3 AO in special cases and in cases of original responsibility Issue of information
 - request binding information to clarify the tax assessment for the planned implementation of a particular matter
 - Applications can be submitted by:
 - Private individuals,
 - entrepreneurs

who wish planning security in the taxation of their enterprises in Germany

- The information provides legal certainty regarding the tax assessment of the facts presented but not yet realised.
 - Information provided by: Federal Central Tax Office (BZSt)
 - Application via: Application must be made in writing or electronically to the Federal Central Tax Office (BZSt).

Modul	Sachverhalt
	<ul style="list-style-type: none"> • responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> • Forms: no • Online procedure possible: no • Written form required: yes • Personal appearance required: no <p>Notice: Written or electronic request subject to meeting the requirements of Section 1 of the Tax Information Ordinance (StAusKv).</p>
Ursprungsportal	<p>Verbindliche Auskunft nach § 89 Abs. 2 Satz 3 AO in Sonderfällen und in Fällen originärer Zuständigkeit Erteilung, Verbindliche Auskunft nach § 89 Abs. 2 Satz 3 AO in Sonderfällen und in Fällen originärer Zuständigkeit Erteilung</p>