

99102096107000

Steuernummer für Versicherungsteuer oder Feuerschutzsteuer Vergabe

Heruntergeladen am 04.07.2025

<https://fimportal.de/xzufi-services/102554744/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102096107000
Leistungsbezeichnung I	Steuernummer für Versicherungsteuer oder Feuerschutzsteuer Vergabe
Leistungsbezeichnung II	Apply for a tax number for insurance tax or fire protection tax
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Vergabe (107)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

Modul	Sachverhalt
Lagen Portalverbund	Sonstige Steuern (1060800), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	01.02.2023
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/fvg_1971/_5.html
Teaser	Apply for a tax number to register and pay insurance or fire protection tax.
Volltext	The Federal Central Tax Office (BZSt) is responsible for the administration of insurance and fire protection tax. Insurance and fire protection tax are registration taxes. The company or person who has to pay the tax must calculate and register it themselves and pay it to the BZSt. In the case of insurance tax, the state taxes premium or contribution payments from insurance contracts. The tax debtor for insurance tax is the policyholder. However, the insurer must declare and pay the insurance tax. In the case of fire tax, the state taxes the receipt of the insurance premium for fire insurance, homeowners' insurance or household contents insurance. Here, the insurer is the tax debtor and must declare and pay the tax. You need a tax number to pay the insurance and fire protection tax. You can apply for a tax number from the BZSt.
Erforderliche Unterlagen	No documents are required.
Voraussetzungen	Applications can be submitted by • the insurer • the authorized representative or • the policyholder

Modul	Sachverhalt
Kosten	There are no costs.
Verfahrensablauf	You can submit your application for the allocation of a tax number for insurance and/or fire protection tax • electronically in the BZSt online portal (BOP) or • by e-mail, fax or post to the Federal Central Tax Office (BZSt) Online application in the BOP: • Complete the form Application for a tax number for insurance tax and/or fire protection tax via BOP. Forms for insurance tax and fire protection tax can be found in the BOP under: Forms and Services/All Forms/Tax National/Insurance and Fire Protection Tax Application Form • Please enter the following information: Your full name Your address from when and for which registration period (calendar month) the first tax return is to be submitted an explanation of whether the tax return will be filed as insurer, authorized representative or policyholder • Submit the application. • The BZSt will process your application. • The BZSt will inform you of your tax number. Application by post, e-mail or fax: • Write an informal message to the BZSt in which you request the allocation of a tax number for insurance or fire protection tax. Forms for insurance and fire protection tax can be found in the BOP under: Forms and services/All forms/Tax national/Insurance and fire protection tax registration form • Please enter the following information: Your full name Your address from when and for which registration period (calendar month) the first tax return is to be submitted an explanation of whether the tax return will be filed as insurer, authorized representative or policyholder • Send the message to the BZSt. • The BZSt will process your application. • The BZSt will send you your tax number by post.

Modul	Sachverhalt
Bearbeitungsdauer	2 - 5 Tag(e)
Frist	There is no deadline.
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Versicherungen/VersicherungFeuerschutzsteuer/versicherungfeuerschutzsteuer_node.html https://www.bzst.de/DE/Unternehmen/Versicherungen/VersicherungFeuerschutzsteuer/ElektronischeDatenuebermittlung/elektronischdatenuebermittlung.html https://www.elster.de/bportal/start
Hinweise	There are no indications or special features.
Rechtsbehelf	The allocation or non-allocation of a tax number is not an administrative act. Therefore, no legal remedy is provided for.
Kurztext	• Issue tax number for insurance tax or fire protection tax • Apply for a tax number for insurance tax or fire protection tax • Insurance tax: Taxation of premiums or premium payments from insurance contracts • Fire protection tax: Taxation of insurance premiums for fire insurance, residential buildings or household contents insurance • You can apply for a tax number: Insurers Authorized representatives policyholder • Information from: Federal Central Tax Office (BZSt) • Application: informal by e-mail, fax or post or via the BZSt online portal (BOP) • responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms available: No Written form required: No Informal application possible: Yes Personal appearance necessary: No

Modul	Sachverhalt
	Online services available: Yes
Ursprungsportal	Steuernummer für Versicherungsteuer oder Feuerschutzsteuer Vergabe, Steuernummer für Versicherungsteuer oder Feuerschutzsteuer Vergabe