

99102135017000

# Stundung von Ansprüchen aus dem Steuerschuldverhältnis Bewilligung

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102743709/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102135017000
Leistungsbezeichnung I	Stundung von Ansprüchen aus dem Steuerschuldverhältnis Bewilligung
Leistungsbezeichnung II	Apply for deferral of tax debts
Typisierung	1 - Bund: Regelung und Vollzug, 3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Bewilligung (17)
SDG-Informationsbereich	Verbrauchssteuern: Informationen über die allgemeinen Vorschriften, Sätze und Ausnahmeregelungen, Verbrauchsteuerregistrierung

Modul	Sachverhalt
	und -zahlung, Verbrauchsteuererstattung
Lagen Portalverbund	Sonstige Steuern (1060800), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	11.06.2024
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/ao_1977/_222.html">https://www.gesetze-im-internet.de/ao_1977/_222.html</a>
Teaser	Customs can temporarily defer your tax debts if immediate payment would be a major burden for you.
Volltext	<p>It may happen that you are unable to pay your tax debts to the customs administration due to temporary economic problems.</p> <p>In this case, the customs administration can defer all or part of your claims arising from the tax debt. However, this is only possible if immediate collection on the due date would cause you considerable hardship.</p> <p>Significant hardship means</p> <ul style="list-style-type: none"> <li>• You are temporarily experiencing serious payment difficulties due to unfavorable economic circumstances that affect you personally, or</li> <li>• You would get into such payment difficulties if you had to pay the amount due immediately in one lump sum.</li> </ul> <p>The customs administration's claim must not appear to be jeopardized by the deferral. The considerable hardship must be temporary.</p> <p>You cannot rely on mere avoidable payment difficulties.</p> <p>The customs administration will charge interest for the duration of any deferral granted.</p> <p>The customs administration generally requires you to provide security for the deferral. This could be the following:</p>

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	<ul style="list-style-type: none"> <li>• Guarantee by a third party</li> <li>• Land charge for a property</li> <li>• Security mortgage</li> </ul> <p>The customs administration can grant you partial payments, i.e. payment in installments.</p>
<b>Erforderliche Unterlagen</b>	<p>You can use the following documents to explain your income and financial circumstances and attach them to your application, which you can submit by post, fax or e-mail:</p> <ul style="list-style-type: none"> <li>• for citizens: information sheet for the deferral application (form 3741)</li> <li>• for companies: Information sheet for checking the personal and financial circumstances of legal entities (form 3743)</li> </ul> <p>These forms are integrated into the online application.</p>
<b>Voraussetzungen</b>	<ul style="list-style-type: none"> <li>• The main customs office may defer claims arising from the tax debt in whole or in part if           <ul style="list-style-type: none"> <li>• you were unable to prepare for payment in good time or are currently in unfavorable financial circumstances,</li> <li>• you have not caused the inability to pay yourself and</li> <li>• the claim is not jeopardized by the deferral.</li> </ul> </li> </ul>
<b>Kosten</b>	There are no costs.
<b>Verfahrensablauf</b>	<p>You can apply for deferral online or by post, fax or e-mail.</p> <p>Online:</p> <ul style="list-style-type: none"> <li>• Go to the customs portal.</li> <li>• To be able to use the customs portal, you must register once.</li> <li>• Log in there with your access data for ELSTER (electronic tax return). As a private individual, you can also use the online ID function of your ID card or your</li> </ul>

## Modul

## Sachverhalt

BundID to register.

- If you do not yet have an ELSTER account or BundID account, you will need to register separately once.
- Complete the application for deferral in the "Services" menu item.
- Select the main customs office responsible and upload any necessary documents.
- The main customs office responsible for assessing or collecting the underlying claim arising from the tax debt is responsible for processing your application. This is usually the main customs office that issued the tax assessment notice or the main customs office where the tax declaration is to be submitted.
- The main customs office may request further evidence or declarations from you.
- The main customs office will decide on your application with an electronic decision.

By post, fax or e-mail:

- You can submit the application informally.
- You can download forms 3741 or 3743 to explain your income and financial circumstances, complete them and compile the required documents.
- Please note that knowledge of the information requested is necessary for a proper decision on your application. You have a corresponding duty to provide information. If you do not answer the questions in full or do not provide the required evidence, you must expect your application to be rejected.
- Submit the application to the relevant main customs office and, if necessary, enclose the completed forms and documents.
- The main customs office responsible for assessing or collecting the underlying claim arising from the tax debt is responsible for processing your application. This is usually the main customs office that issued the tax assessment notice or the main customs office where the tax declaration is to be submitted.
- The main customs office may request further evidence or declarations from you.
- The main customs office will decide on your application with a notice.

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Bearbeitungsdauer	The processing time depends on the circumstances of the individual case and the situation at the respective main customs office.
Frist	<ul style="list-style-type: none"> <li>The application should be submitted before the due date.</li> </ul>
weiterführende Informationen	<a href="https://www.zoll.de/DE/Home/home_node.html">https://www.zoll.de/DE/Home/home_node.html</a>
Hinweise	There are no indications or special features.
Rechtsbehelf	<ul style="list-style-type: none"> <li>Objection</li> </ul>
Kurztext	<ul style="list-style-type: none"> <li>Deferral of claims arising from the tax liability Authorization               <ul style="list-style-type: none"> <li>Measure by which the due date of the claim is postponed</li> <li>Deferral by the main customs office is possible if immediate collection on the due date would result in considerable hardship for the debtor                   <ul style="list-style-type: none"> <li>would mean considerable hardship,</li> <li>the debtor is temporarily in financial difficulties or</li> <li>would get into financial difficulties by paying the debt</li> </ul> </li> <li>interest is charged for the duration of the deferral granted</li> <li>Deferment is generally granted against the provision of security</li> <li>Application required                   <ul style="list-style-type: none"> <li>possible online, by post, fax or e-mail</li> <li>required for online application: registration and login to the customs portal</li> </ul> </li> <li>Responsible: locally competent main customs office</li> </ul> </li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Stundung von Ansprüchen aus dem Steuerschuldverhältnis Bewilligung, Stundung von Ansprüchen aus dem Steuerschuldverhältnis Bewilligung