

99154069000000

Other taxes: payment, rates, tax returns

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102840703/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99154069000000
Leistungsbezeichnung I	Other taxes: payment, rates, tax returns
Leistungsbezeichnung II	Other taxes: payment, rates, tax returns
Typisierung	11 - SDG: Allgemeine Rechte und Pflichten
Quellredaktion	Bund
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt
Leistungsgruppierung	SDG allgemeine Rechte und Pflichten (154)
Verrichtungskennung	
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100), Kauf, Miete und Pacht (2050100)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	25.01.2023
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	
Teaser	When you set up a business in Germany, you must comply with certain rules and requirements. This section provides information on your rights and obligations, in particular relating to taxes (payment, rates and returns).
Volltext	**Definition of tax obligations** Corporations that have their **registered office or management in Germany** are, in principle, liable to tax on their worldwide income. Corporations are share capital companies (Kapitalgesellschaften), such as a limited liability company (Gesellschaft mit beschränkter Haftung, GmbH). Corporations that have **no registered office or management in Germany** may be liable to tax in Germany if they receive domestic income. An example of this is profits from domestic branches and permanent establishments. Among other things, **company profits, capital gains and investment income** are taxable. Capital gains may be tax-exempt in certain circumstances. **Types of business taxes in Germany** Corporate profits in Germany are subject to **corporation tax at the rate of 15%**. The tax amount is also subject to a **solidarity surcharge of up to 5.5%** above a certain tax threshold. In addition, the municipalities levy **business tax** on corporations that maintain a permanent establishment in Germany. Overall, the average tax burden for companies is around 30%. The tax authorities of the federal states are

Modul

Sachverhalt

responsible for enforcing and implementing tax legislation.

The **corporation and business tax return** must be filed annually, **by 31 July of the following year**. If the returns are drawn up by a tax adviser, this filing deadline is the end of February of the second following year. The declarations must be submitted **electronically** to the tax office.

Once determined by the tax office, **advance payments** of corporation tax must be made on a quarterly basis.

Corporations must, in principle, keep accounts. Together with the tax return, an **electronic balance sheet** (E-Bilanz) must be sent to the tax office.

Erforderliche Unterlagen

Voraussetzungen

Kosten

Verfahrensablauf

Bearbeitungsdauer

Frist

weiterführende Informationen

- [More information on how to transfer your tax data to the competent tax office](<https://elster.de/elsterweb/infoseite/unternehmen>) (in German)
 - [The online form for filing the corporation tax return (KSt 1)](<https://elster.de/eportal/formulare-leistungen/alleformulare/kst>) (in German)
 - [The online form for filing the trade tax return (GewSt 1A)](<https://elster.de/eportal/formulare-leistungen/alleformulare/gewst>) (in German)
 - [More information on the tax identification number](https://bzst.de/EN/Businesses/businesses_node.html)
 - [Tax deduction and discharge procedures](<https://bzst.de/EN/Businesses/Withholdin>)

Modul	Sachverhalt
	g_taxes/Withholding_Overview/withholding_overwiev_node.html)
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen, Other taxes: payment, rates, tax returns