

99102037012000, 99102037012000

# Certificate in tax matters

Heruntergeladen am 20.06.2025

<https://fimportal.de/xzufi-services/343257213/L100001>

| Modul                     | Sachverhalt                                                                                                        |
|---------------------------|--------------------------------------------------------------------------------------------------------------------|
| Leistungsschlüssel        | 99102037012000, 99102037012000                                                                                     |
| Leistungsbezeichnung I    | Certificate in tax matters                                                                                         |
| Leistungsbezeichnung II   |                                                                                                                    |
| Typisierung               | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug                                                             |
| Quellredaktion            | Hessen                                                                                                             |
| Freigabestatus Katalog    | unbestimmter Freigabestatus                                                                                        |
| Freigabestatus Bibliothek | unbestimmter Freigabestatus                                                                                        |
| Begriffe im Kontext       |                                                                                                                    |
| Leistungstyp              | Leistungsobjekt mit Verrichtung                                                                                    |
| Leistungsgruppierung      | Steuern (102)                                                                                                      |
| Verrichtungskennung       | Ausstellung (012)                                                                                                  |
| SDG-Informationsbereich   | Erlangung von Lizenzen, Genehmigungen oder Zulassungen im Hinblick auf die Gründung und Führung eines Unternehmens |
| Lagen Portalverbund       | Kauf, Miete und Pacht (2050100)                                                                                    |
| Einheitlicher             |                                                                                                                    |

| Modul                      | Sachverhalt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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| Ansprechpartner            | Nein                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Fachlich freigegeben am    | 04.01.2019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Fachlich freigegeben durch | Hessian Ministry of Finance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Handlungsgrundlage         | <a href="https://www.gesetze-im-internet.de/ao_1977/_111.html">https://www.gesetze-im-internet.de/ao_1977/_111.html</a><br><a href="https://www.gesetze-im-internet.de/stberg/BJNR013010961.html">https://www.gesetze-im-internet.de/stberg/BJNR013010961.html</a><br><a href="https://www.gesetze-im-internet.de/gewo/_35.html">https://www.gesetze-im-internet.de/gewo/_35.html</a><br><a href="https://www.gesetze-im-internet.de/ao_1977/_111.html">https://www.gesetze-im-internet.de/ao_1977/_111.html</a><br><a href="https://www.gesetze-im-internet.de/stberg/BJNR013010961.html">https://www.gesetze-im-internet.de/stberg/BJNR013010961.html</a><br><a href="https://www.gesetze-im-internet.de/gewo/_35.html">https://www.gesetze-im-internet.de/gewo/_35.html</a>                                                                                                                                                                                                                                                                                                                                         |
| Teaser                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Volltext                   | <p>Certificates in tax matters may be required for numerous, especially commercial occasions. The information to be proven about your tax situation serves primarily as a declaration of assurance, i.e. as proof that you have no tax arrears at the tax office, but on the other hand, for example, you also comply with your tax declaration obligations on time. The certificate is also referred to as a "tax clearance certificate".</p> <p>Certificates in tax matters should always be issued by the competent tax office if proof of reliability is expressly required by law, e.g.</p> <ul style="list-style-type: none"> <li>• for security companies (§ 34a GewO)</li> <li>• for brokers (§ 34c GewO),</li> <li>• for restaurant operators (§ 4 GastG).</li> </ul> <p>Without an express legal requirement, a certificate should only be issued if it is of considerable interest to the applicant. The tax office must therefore be informed of the purpose for which the certificate is sought.</p> <p>The tax office must therefore be informed of the purpose for which the certificate is sought.</p> |
| Erforderliche Unterlagen   | <p>Please bring along</p> <ul style="list-style-type: none"> <li>• identity card, passport or official identity document,</li> <li>• notification of the purpose for which the certificate is required, and</li> <li>• written power of attorney if you want to collect the</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

| Modul                        | Sachverhalt                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                              | certificate for another person.                                                                                                                                                                                                                                                                                                                                                       |
| Voraussetzungen              |                                                                                                                                                                                                                                                                                                                                                                                       |
| Kosten                       | The certificate in tax matters is free of charge.                                                                                                                                                                                                                                                                                                                                     |
| Verfahrensablauf             |                                                                                                                                                                                                                                                                                                                                                                                       |
| Bearbeitungsdauer            |                                                                                                                                                                                                                                                                                                                                                                                       |
| Frist                        | There are no time limits for applying for a "certificate in tax matters". There is no limitation on the period of validity of the "certificate in tax matters"; only the current tax facts at the time of issue are certified. It is for the receiving authority or contracting entity to decide for what period of time the certificate is to be used as the basis for its decision. |
| weiterführende Informationen |                                                                                                                                                                                                                                                                                                                                                                                       |
| Hinweise                     |                                                                                                                                                                                                                                                                                                                                                                                       |
| Rechtsbehelf                 |                                                                                                                                                                                                                                                                                                                                                                                       |
| Kurztext                     |                                                                                                                                                                                                                                                                                                                                                                                       |
| Ansprechpunkt                | To the tax office responsible for you. You can determine this below.                                                                                                                                                                                                                                                                                                                  |
| Zuständige Stelle            |                                                                                                                                                                                                                                                                                                                                                                                       |
| Formulare                    |                                                                                                                                                                                                                                                                                                                                                                                       |
| Ursprungsportal              | Bescheinigung in Steuersachen, Certificate in tax matters                                                                                                                                                                                                                                                                                                                             |