

99102010002000, 99102010002000

Business tax

Heruntergeladen am 13.07.2025

<https://fimportal.de/xzufi-services/8957981/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102010002000, 99102010002000
Leistungsbezeichnung I	Business tax
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	30.06.2021

Modul	Sachverhalt
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/gewstg/index.html https://www.gesetze-im-internet.de/gewstg/index.html
Teaser	If you operate a commercial company in Germany, you are subject to trade tax. Find out more here.
Volltext	<p>The trade tax is a real tax (also called object tax) and is linked solely to the object of taxation, without taking into account the personal circumstances of the tax debtor (e.g. his ability to pay). The subject of trade tax is the business enterprise and its objective earning power. The debtor of the trade tax is the entrepreneur. An entrepreneur is the person for whose account the trade is operated. If the activity of a partnership is a commercial enterprise, the company is liable to pay the tax.</p> <p>Profits of sole proprietorships and partnerships, insofar as they generate income from commercial operations, or of corporations are subject to trade tax.</p> <p>Profits from a freelance, agricultural and forestry or asset management activity (e.g. rental and leasing) are not subject to trade tax.</p> <p>The basis of assessment for trade tax is the trade income. This is the profit from the business operation to be determined in accordance with the provisions of the EStG or KStG, which is to be taken into account when determining the income for the assessment period corresponding to the trade tax collection period, corrected by certain additions and reductions. For sole proprietors and partnerships, the trade income will be reduced by an allowance of EUR 24,500. If the business is operated in the legal form of a corporation, the allowance is not granted.</p> <p>Based on the trade income, the trade tax assessment amount is determined by applying the tax assessment figure to the trade income.</p> <p>The trade tax is then calculated by multiplying the trade tax assessment amount by the levy rate, which is</p>

Modul
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to be determined by the municipality entitled to levy. The levy rate is 200 percent if the municipality has not set a higher rate.
<https://finanzen.hessen.de/steuern/elektronische-steuererklaerung>
<https://finanzen.hessen.de/steuern/elektronische-steuererklaerung>

Erforderliche Unterlagen
Voraussetzungen
Kosten
Verfahrensablauf

Trade tax returns must always be submitted to the tax office in electronic form. The free software "Mein ELSTER" is available for the trade tax return.

On the basis of the submitted trade tax return, the tax office determines a trade tax assessment amount, which is notified to the taxpayer by notice. This trade tax assessment notice is the basic assessment notice for the determination of trade tax and trade tax advance payments. The municipality in which the company is located is responsible for assessing trade tax.

Bearbeitungsdauer
Frist

In principle, the trade tax return must be submitted by:

- 31 July of the calendar year following the tax period if you are not advised on tax matters
- 28 or 29 February of the second calendar year following the tax period if you are advised on tax matters

The deadline for submitting tax returns for advised taxpayers for the calendar year 2019, which generally expires on 28 February 2021, has been extended by law by 6 months. Tax returns for 2019 can therefore be submitted in due time until 31 August 2021 in advised cases. For the 2020 assessment period, the deadline for submitting tax returns has generally been extended by three months for all advised and non-advised taxpayers. Taxpayers who prepare their returns themselves can therefore submit their tax returns within the deadline of 31 October 2021. Advised taxpayers can submit the returns in due time until 31 May 2022. These extended

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	return periods do not apply to tax returns that must be submitted at an earlier date on the basis of a separate order ("preliminary request").
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	<p>As far as the determination of the trade tax assessment amount is concerned, you must contact the tax office responsible for the company. As far as the collection of trade tax is concerned, the contact person is the respective municipality in which the company is located.</p> <p>https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche</p> <p>https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche</p>
Zuständige Stelle	
Formulare	<p>Further information on the electronic submission of trade tax returns can be found on the website of the Hessian Ministry of Finance or on the website of "ELSTER".</p> <p>https://finanzen.hessen.de/Steuern/Elektronische-Steuererklaerung</p> <p>https://finanzen.hessen.de/Steuern/Elektronische-Steuererklaerung</p>
Ursursportal	Business tax, Gewerbesteuer