

99102135017000

Tax liability, deferral on request

Heruntergeladen am 14.07.2025

<https://fimportal.de/xzufi-services/6000844-99102135017000/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102135017000
Leistungsbezeichnung I	Tax liability, deferral on request
Leistungsbezeichnung II	Tax liability, deferral on request
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung, 1 - Bund: Regelung und Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

Modul	Sachverhalt
Fachlich freigegeben durch	
Handlungsgrundlage	• § 222 Abgabenordnung (AO) – Stundung
Teaser	Taxes (for example income tax, sales tax and corporation tax) can be deferred in the event of considerable hardship, provided the claim does not appear to be jeopardised by the deferral. The granting of a deferral of a tax debt is a case-by-case decision that is at the discretion of the responsible tax authority or municipal administration.
Volltext	Taxes (for example income tax, sales tax and corporation tax) can be deferred in the event of considerable hardship, provided the claim does not appear to be jeopardised by the deferral. The granting of a deferral of a tax debt is a case-by-case decision that is at the discretion of the responsible tax authority or municipal administration.
Erforderliche Unterlagen	• Application (usually by informal letter) • Proof of the reasons for deferment claimed (e.g. details of current financial circumstances)
Voraussetzungen	• Payment of the tax when due means considerable hardship • Tax claim does not appear to be jeopardised by the deferral
Kosten	none Note: If you have been granted a deferral, you will pay 0.5 per cent interest on the deferred amount for each full month of the deferral. In exceptional cases, the deferral can also be granted without interest. The decision is made by the responsible tax authority or municipal administration.
Verfahrensablauf	An application for deferral can be made by informal letter. Contact the relevant authority and find out what information and evidence you need to include with your application and what deadlines you need to meet.
Bearbeitungsdauer	
Frist	

Modul	Sachverhalt
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Objection (details in the notification)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	