

99102037012000, 99102037012000

Certification in tax matters

Heruntergeladen am 20.06.2025

<https://fimportal.de/xzufi-services/1001398/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102037012000, 99102037012000
Leistungsbezeichnung I	Certification in tax matters
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Kauf und Verkauf von Immobilien, einschließlich aller Bedingungen und Pflichten im Zusammenhang mit der Besteuerung, dem Eigentum oder der Nutzung von Immobilien (auch als Zweitwohnsitz)
Lagen Portalverbund	Kauf, Miete und Pacht (2050100)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	30.10.2017
Fachlich freigegeben durch	Thuringian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/_111.html https://www.bundesfinanzministerium.de/Web/DE/Themen/Steuern/Steuerverwaltung/Steuerrecht/Abgabeordnung/AO_Anwendungserlass_AEAO/ao_anwendungserlass_aeao.html https://www.gesetze-im-internet.de/ao_1977/_111.html https://www.bundesfinanzministerium.de/Web/DE/Themen/Steuern/Steuerverwaltung/Steuerrecht/Abgabeordnung/AO_Anwendungserlass_AEAO/ao_anwendungserlass_aeao.html
Teaser	If you require a certificate in tax matters, you must apply for it from the competent authority.
Volltext	The "Bescheinigung in Steuersachen" (formerly: "steuerliche Unbedenklichkeitsbescheinigung") can be issued in all cases in which other authorities or contracting authorities base their decision in approval or award procedures on the tax reliability of the taxpayer. The content of the certificate is limited to the non-judgmental statement of tax facts, such as the taxpayer's payment and filing behavior. The certificate refers to the current state of affairs, taking into account the applicant's past behavior. A forecast of the applicant's future behavior is not made in this respect. The assessment of the certified tax behavior is left to the person who is to take the measure requested by the taxpayer (e.g. granting a business license or awarding public contracts).
Erforderliche Unterlagen	The tax office certifies the tax facts on the basis of its knowledge of the applicant's payment and tax behavior. Separate documents to be submitted by the applicant are not required for the "certificate in tax matters".

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Voraussetzungen	
Kosten	The issue of the certificate in tax matters is free of charge.
Verfahrensablauf	The certification procedure is based on the assumption that the applicant requests the certificate from the tax office and the tax office hands over or sends the certificate to the applicant for forwarding to the authority or the client. Tax secrecy generally prevents the tax office from informing the authority or the client directly. This does not apply if the taxpayer has declared in writing to the requesting authority that he releases the tax office from the obligation to maintain tax secrecy and the declaration is attached to the request.
Bearbeitungsdauer	Processing takes place after the submitted application has been checked.
Frist	No time limits apply to an application for a "certificate in tax matters". The certificate has no validity period and no time limit. The receiving authority or the client decides for which period the certificate is accepted as a basis for a decision.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	In the present case, it is not an administrative act because the certificate in tax matters merely communicates non-judgmental information on tax facts.
Kurztext	• A certificate in tax matters must be requested from the competent office. • Responsible: the tax office responsible for your taxation
Ansprechpunkt	Please contact the tax office responsible for your taxation.
Zuständige Stelle	
Formulare	The certificate in tax matters is issued upon informal

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	application (also in person or by telephone), stating the full first name and surname or company name, address and tax number/identification number. The purpose for which the certificate is required should also be stated.
Ursprungsportal	Certification in tax matters, Bescheinigung in Steuersachen