

99102010002000, 99102010002000

Paying trade tax

Heruntergeladen am 13.07.2025

<https://fimportal.de/xzufi-services/354828/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102010002000, 99102010002000
Leistungsbezeichnung I	Paying trade tax
Leistungsbezeichnung II	Paying trade tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
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	12.04.2022

Modul	Sachverhalt
Fachlich freigegeben durch	Federal Ministry of Finance (BMF) Free and Hanseatic City of Hamburg Tax authorities - Tax administration - Thuringian Ministry of Finance 21.05.2021
Handlungsgrundlage	https://www.gesetze-im-internet.de/gewstg/__7.html https://www.gesetze-im-internet.de/gewstg/__11.html https://www.gesetze-im-internet.de/gewstg/__16.html https://www.gesetze-im-internet.de/gewstdv_1955/__25.html https://www.gesetze-im-internet.de/gewstg/ https://www.gesetze-im-internet.de/gewstdv_1955/index.html https://www.gesetze-im-internet.de/gewstg/ https://www.gesetze-im-internet.de/gewstdv_1955/index.html
Teaser	<p>If you run a commercial business in Germany, you are subject to trade tax and may have to pay trade tax.</p> <p>If you operate a commercial enterprise in Germany, you are liable for trade tax.</p>
Volltext	<p>Are you an individual and generate a trade income of more than EUR 24,500 with your domestic business? Then you are above the tax-free amount and must submit an electronic trade tax return to your tax office. In it, you declare how high your trade income was in the tax period - i.e. in the previous calendar year.</p> <p>In addition, based on your profit or loss - income minus expenses - you declare further additions or deductions.</p> <p>You also state the municipality in which you operate your business. You will then receive a notice from the tax office about the so-called trade tax assessment amount.</p> <p>The tax office determines the trade tax assessment amount by multiplying the trade income by the tax assessment rate of 3.5 percent. This measurement amount is the basis for the amount of trade tax.</p> <p>The tax office informs the municipality in which you operate your business about the trade tax assessment</p>

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amount. You will then receive a notice of the trade tax you have to pay or the trade tax to be refunded to you by the municipality.

The municipality calculates the trade tax from the trade tax assessment amount of the tax office multiplied by the trade tax assessment rate of the municipality. Each municipality determines its own assessment rate.

The municipality also decides on the advance payments of trade tax to be paid by you in the future for the following assessment period with the trade tax assessment notice.

Do you run a business (trade) in Germany and earn more than EUR 24,500 per year? Then you are obliged to submit a trade tax return to your tax office. In it, you declare how high your trade income was in the previous calendar year (assessment period). You submit a trade tax return for each assessment period in which you operated your business (annually). You must submit the declaration electronically, for example via www.Elster.de. In doing so, you declare further additions or deductions based on your profit or loss (simplified: income minus expenses). You also state the municipality in which you run your business.

The tax office will send you a notice of the trade tax assessment amount by post. The tax office calculates the trade tax assessment amount by multiplying the trade income by the tax assessment rate of 3.5 percent. This measurement amount is the basis for the amount of trade tax.

The tax office informs the municipality in which you operate your business about the trade tax assessment amount.

The municipality will send you a notice by post about the trade tax that you have to pay or that the municipality has to reimburse to you. The municipality calculates the trade tax from the trade tax assessment amount of the tax office multiplied by the trade tax assessment rate of the municipality. Each municipality

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determines its own assessment rate.

The municipality also decides on the advance payments of trade tax to be paid by you in the future for the following assessment period with the trade tax assessment notice. You will receive a notice by post about the advance payments to be made for trade tax.

You pay the amounts specified in the notice of trade tax and/or advance payments for trade tax to the municipality on the date specified therein.

Trade tax is a real tax (also known as property tax) and is based solely on the taxable object, without taking into account the personal circumstances of the tax debtor (e.g. their ability to pay). The taxable object of trade tax is the business and its objective earning power. The trade tax debtor is the entrepreneur. The entrepreneur is the person for whose account the business is operated.

Profits from sole proprietorships and partnerships are subject to trade tax if they generate income from business operations or from corporations.

Trade tax returns must always be submitted to the tax office in electronic form. The federal and state tax authorities have developed a procedure for the electronic transmission of tax return data (ELSTER) for this purpose. The free ElsterFormular software is available for business tax returns.

The tax office determines a trade tax assessment amount on the basis of the trade tax return submitted, which is communicated to the taxpayer by means of a notice. This trade tax assessment notice is the basis for the assessment of trade tax and advance trade tax payments by the cities and municipalities.

The trade tax is calculated by multiplying the trade tax assessment amount by the assessment rate to be determined by the municipality entitled to levy the tax. The assessment rate is 200 percent if the municipality has not set a higher assessment rate.

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Erforderliche Unterlagen	<ul style="list-style-type: none"> • Trade tax return (GewSt 1 A) <p>Trade tax return, submitted electronically</p>
Voraussetzungen	<ul style="list-style-type: none"> • You run a commercial business and are not a freelancer or farmer and forester. • You are not exempt from trade tax. <p>You operate a commercial enterprise (not for freelancers and farmers and foresters) and are not exempt from trade tax.</p>
Kosten	<p>There are no costs.</p> <p>None</p>
Verfahrensablauf	<p>If you run a commercial business and are liable for trade tax, you must submit your trade tax return electronically. You can prepare and submit your trade tax return free of charge via the tax authorities' ELSTER online portal:</p> <ul style="list-style-type: none"> • Visit "My ELSTER - your online tax office" on the Internet. • Log in with your access data and your personal security procedure. • Select the menu item "Trade tax return". • Select the relevant calendar year. • In the next step, select the transfer of previous data or continue without data transfer. • Enter your data on the following pages. "My ELSTER" will guide you through the entire process. • At the end of the process, "My ELSTER" checks your details and provisionally calculates the trade tax due. • Send your electronic trade tax return to the relevant tax office. • Once your declaration has been checked, you will receive a notice by post from your tax office about the assessment of the trade tax amount. • You will then receive a notice of assessment of trade tax from your municipality and, in some circumstances, a notice of the advance payments to be made for trade tax. <p>If you run a commercial business and are liable for</p>

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	trade tax, you must do the following: - You submit your trade tax return electronically. - You will receive a notice of assessment of the trade tax assessment amount from your tax office. - You will then receive a notice of assessment of the trade tax from the municipality. - Finally, you pay trade tax (if applicable) to the municipality.
Bearbeitungsdauer	As a rule, you will receive your trade tax assessment notice no later than 10 weeks after you have submitted your trade tax return.
Frist	If you as a taxable person or company do not receive tax advice: • In principle, you must submit your trade tax return by July 31 of the calendar year following the tax period. If you, as a taxable person or company, have your trade tax return prepared by a tax consultancy: • In principle, the trade tax return must be submitted by the last day of February of the second calendar year following the tax period. - Taxpayers who are not tax advisors: Submission of the trade tax return by 31.7. of the calendar year following the tax period - Taxpayers with tax advice (e.g. submission of the trade tax return by a tax consultant): Submission of the trade tax return by February 28 of the second calendar year following the tax period
weiterführende Informationen	https://gewsth.bundesfinanzministerium.de/gewsth/2016/home.html https://www.destatis.de/DE/Themen/Staat/Steuern/Steuerereinnahmen/_inhalt.html#sprg236424
Hinweise	There are no indications or special features. None
Rechtsbehelf	- Appeal - Action before the tax court - Appeal - Action before the tax court
Kurztext	<ul style="list-style-type: none"> • Determination of trade tax • Trade tax is levied on every commercial enterprise insofar as it is operated in Germany • The tax base is the trade tax assessment amount determined by the tax office • Agricultural and forestry businesses and the exercise

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of a liberal profession or other self-employed work are not subject to trade tax

- Commercial enterprises are obliged to submit a trade tax return if the trade income exceeds the tax-free amount of EUR 24,500
- Corporations, cooperatives, mutual insurance associations and other legal entities that maintain a commercial business are obliged to submit a trade tax return
- However, certain legal entities are only obliged to submit a trade tax return if their trade income exceeds the tax-free amount of EUR 5,000
- The amount of trade tax is calculated by multiplying the trade tax assessment amount from the tax office by the assessment rate of the municipality in which trade tax is payable
- Municipality issues trade tax assessment notice
- Notice also provides information on future advance payments for trade tax
- Responsible: locally competent tax office (business tax office)

- Paying trade tax
- Obligation to submit a trade tax return for earnings over EUR 24,500
- The amount of trade tax is calculated by multiplying the trade tax assessment amount of the tax office by the assessment rate of the municipality in which trade tax is paid.

Ansprechpunkt

The decision on trade tax liability is made by the tax office responsible for the company, which you can find under the following link.
<http://www.thueringen.de/th5/finanzaemter/zufi/index.aspx>
<http://www.thueringen.de/th5/finanzaemter/zufi/index.aspx>

Zuständige Stelle
Formulare

Forms available: No Written form required: No
 Informal application possible: No Personal appearance necessary: No

Online services available: Yes

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- Form: Electronically transmitted trade tax return
GewSt 1A - Online procedure: www.Elster.de - Written form required: no - Personal appearance required: no

Further information on the electronic submission of trade tax returns can be found on the website of the Thuringian Ministry of Finance under the following link.
<http://www.thueringen.de/th5/tfm/steuern/erkl/elektronisch/index.aspx>
<http://www.thueringen.de/th5/tfm/steuern/erkl/elektronisch/index.aspx>

Ursprungsportal

Gewerbsteuer bezahlen, Paying trade tax