

99102014002000, 99102014002000

Pay corporation tax

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/8937245/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102014002000, 99102014002000
Leistungsbezeichnung I	Pay corporation tax
Leistungsbezeichnung II	
Typisierung	2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	fachlich freigegeben (gold)
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	02.04.2025

Modul	Sachverhalt
Fachlich freigegeben durch	Ministry of Finance Rhineland-Palatinate
Handlungsgrundlage	https://www.gesetze-im-internet.de/kstg_1977/ https://www.gesetze-im-internet.de/kstdv_1977/index.html https://www.gesetze-im-internet.de/kstg_1977/ https://www.gesetze-im-internet.de/kstdv_1977/index.html
Teaser	Corporation tax is a tax levied on the income of legal entities, other associations of persons and associations of persons and estates with their registered office in Germany.
Volltext	Corporate income tax is a special type of income tax for legal entities, other associations of persons and estates that have their management or registered office in Germany. Legal entities subject to corporation tax include, in particular, corporations (e.g. limited liability companies, public limited companies), cooperatives, foundations and institutions with and without legal capacity, as well as registered and unregistered associations. As with income tax, the basis for taxation is the income received by the corporation during the calendar year. Corporation tax is a joint tax that is shared equally between the federal government and the federal states. Corporation tax returns must be submitted to the relevant tax office. This office determines the corporation tax on the basis of the taxable income. From the 2008 assessment period, the corporation tax rate is a uniform 15%.
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	

Modul	Sachverhalt
Hinweise	https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Koerperschaft_und_Umwan dlungssteuer/koerperschaft_umwandlungssteuer.html https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Koerperschaft_und_Umwan dlungssteuer/koerperschaft_umwandlungssteuer.html
Rechtsbehelf	
Kurztext	
Ansprechpunkt	The tax office in whose district the management of the corporation is located is responsible for the taxation of corporations. If the place of management cannot be determined or is abroad, the tax office in whose district the corporation has its registered office is responsible. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	
Formulare	The corporation tax return must be submitted electronically. The tax software required for this is available from many commercial providers. However, the corporate tax return can also be prepared and submitted free of charge via the online portal of the tax authorities (ELSTER). https://www.elster.de/eportal/start https://www.elster.de/eportal/start
Ursprungsportal	Pay corporation tax, Körperschaftsteuer zahlen