

99102010002000, 99102010002000

Business tax

Heruntergeladen am 14.07.2025

<https://fimportal.de/xzufi-services/8937703/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102010002000, 99102010002000
Leistungsbezeichnung I	Business tax
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
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/gewstg/index.html https://www.gesetze-im-internet.de/gewstdv_1955/ https://www.gesetze-im-internet.de/gewstg/index.html https://www.gesetze-im-internet.de/gewstdv_1955/index.html
Teaser	The trade tax is a municipal tax that is levied on the business enterprise and its objective earning power.
Volltext	The trade tax is a municipal tax (also called real or 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. Profits from the exercise of a commercial activity of sole proprietorships, partnerships or corporations are subject to trade tax. Trade tax returns must be submitted to the tax office. On the basis of the profit determined in accordance with the provisions of the Income Tax Act or the Corporation Tax Act, increased and reduced by certain amounts, which in particular take into account the object tax character of trade tax and, for example, to avoid a double burden with trade and property tax, the tax office determines the trade tax assessment amount (tax assessment figure from 2008 always 3.5 percent), 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 by the cities and municipalities. The trade tax is calculated by multiplying the trade tax assessment amount by the levy rate, which is to be determined by the municipality entitled to levy.
Erforderliche Unterlagen	
Voraussetzungen	

Modul	Sachverhalt
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Gewerbesteuer/gewerbesteuer.html https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Gewerbesteuer/gewerbesteuer.html
Rechtsbehelf	
Kurztext	
Ansprechpunkt	The decision on trade tax liability is made by the tax office responsible for the company. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	
Formulare	The trade tax return must be submitted electronically. The tax software required for this is available from many commercial providers. However, the trade 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	Gewerbesteuer, Business tax