

99102010002000, 99102010002000

Pay trade tax

Heruntergeladen am 13.07.2025

<https://fimportal.de/xzufi-services/8664850/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102010002000, 99102010002000
Leistungsbezeichnung I	Pay trade tax
Leistungsbezeichnung II	Pay trade tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
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	06.07.2022

Modul	Sachverhalt
Fachlich freigegeben durch	State Tax Office of Lower Saxony
Handlungsgrundlage	<p>Trade Tax Act (GewStG) https://www.gesetze-im-internet.de/gewstg/Trade Tax Implementation Ordinance (GewStDV) https://www.gesetze-im-internet.de/gewstdv_1955/index.html</p> <ul style="list-style-type: none"> - Trade tax return, obligation to submit electronically § 14a GewStG and § 25 GewStDV- Income from business operations or business income § 7 GewStG- Additions § 8 GewStG- Reductions § 9 GewStG - Trade tax exemptions § 3 GewStG- Trade tax assessment amount § 11 GewStG - Trade tax assessment amount § 14 GewStG- Trade tax, levy rate § 16 GewStG
Teaser	If you operate a commercial company in Germany, you are generally subject to trade tax.
Volltext	<p>Do you run a company (business) in Germany and generate a commercial income of more than EUR 24,500 per year? Then you are obliged to submit a trade tax return to your tax office. In it, you explain how high your business income was in the past calendar year (survey period). You submit a trade tax return for each collection 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 reductions based on your profit or loss (simplified: income minus expenses). In addition, you indicate in which municipality you operate your business.</p> <p>The tax office determines the trade tax assessment amount and announces it by notice. The trade tax assessment amount is determined by the tax office by multiplying the trade income by the tax assessment figure 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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	<p>amount.</p> <p>The municipality will send you a notice of the trade tax to be paid by you or reimbursed 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 rate of the municipality. Each municipality determines its own rate.</p> <p>With the trade tax notice, the municipality also decides on the advance payments of trade tax to be paid by you in the future for the subsequent collection period.</p> <p>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.</p>
Erforderliche Unterlagen	Trade tax return, electronically transmitted
Voraussetzungen	You run a commercial business (not for freelancers and farmers and foresters) and are not exempt from trade tax.
Kosten	Abgabe: Es fallen keine Kosten an None
Verfahrensablauf	<p>If you operate a commercial enterprise and are subject to trade tax, the following must be done:- You submit your trade tax return electronically.- You will receive a notification of the determination of the trade tax assessment amount from your tax office.- Subsequently, you will receive a notice of assessment of the trade tax from the municipality.- Finally, you pay (if applicable) trade tax to the municipality.</p>
Bearbeitungsdauer	Different - depending on the work situation.
Frist	<p>- 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 - Extended deadlines due to the effects of the coronavirus: - Non-tax-advised taxpayers: Submission of the 2020 trade tax return by 31.10.2021</p>

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	<p>Submission of the 2021 trade tax return by 31.10.2022</p> <p>Submission of the 2022 trade tax return by 30.09.2023</p> <p>Submission of the 2023 trade tax return by 31.08.2024</p> <p>Submission of the 2024 trade tax return by 31.07.2025</p> <p>- Taxpayers with tax advice (e.g. submission of the trade tax return by a tax advisor)</p> <p>Submission of the 2020 trade tax return by 31.08.2022</p> <p>Submission of the 2021 trade tax return by 31.08.2023</p> <p>Submission of the 2022 trade tax return by 31.07.2024</p> <p>Submission of the 2023 trade tax return by 31.05.2025</p> <p>Submission of the 2024 trade tax return by 30.04.2026</p>
weiterführende Informationen	
Hinweise	<p>You can find a summary of the levy rates of the municipalities on the website of the Federal Statistical Office</p> <p>https://www.destatis.de/DE/Themen/Staat/Steuern/Steuereinnahmen/_inhalt.html#sprg236424 or on the website of the municipality in which you operate your business.</p> <p>- Trade tax return form GewSt 1A on the ELSTER website</p> <p>https://www.elster.de/eportal/formulare-leistungen/all/formulare/gewst</p>
Rechtsbehelf	<p>Trade tax assessment notice (as a basic assessment for the trade tax assessment notice of the municipality):-</p> <p>Objection to the tax office- Action before the Tax Court</p>
Kurztext	<ul style="list-style-type: none"> • Pay trade tax • Obligation to submit trade tax return for trade income over EUR 24,500 • The amount of trade tax results from the trade tax assessment amount of the tax office multiplied by the levy rate paid by the municipality in the trade tax.
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>- Form: Electronically transmitted trade tax return GewSt 1A- Online procedure: www.Elster.de- Written form required: no- Personal appearance required: no</p>

Modul	Sachverhalt
Ursprungsportal	Gewerbsteuer bezahlen, Pay trade tax