

99102010002000

# Business tax assessment

Heruntergeladen am 13.07.2025

<https://fimportal.de/xzufi-services/S1000020010000011554/S100002>

| Modul                     | Sachverhalt  |
|---------------------------|--|
| Leistungsschlüssel        | 99102010002000   |
| Leistungsbezeichnung I    | Business tax assessment  |
| Leistungsbezeichnung II   | Pay business tax   |
| Typisierung               | 3a - Bundesaufsichtsverwaltung: Regelung, Land: Vollzug  |
| Quellredaktion            | Hamburg  |
| Freigabestatus Katalog    | unbestimmter Freigabestatus  |
| Freigabestatus Bibliothek | unbestimmter Freigabestatus  |
| Begriffe im Kontext       | <div lang="en-x-mtfrom-de">Trade tax base</div>, <div lang="en-x-mtfrom-de">Rate of assessment</div>, <div lang="en-x-mtfrom-de">Business tax return</div>, <div lang="en-x-mtfrom-de">Trade income</div>, <div lang="en-x-mtfrom-de">Company tax return</div> |
| Leistungstyp              |  |
| Leistungsgruppierung      |  |
| Verrichtungskennung       |  |
| SDG-Informationsbereich   |  |
| Lagen Portalverbund       |  |

| Modul                         | Sachverhalt   |
|-------------------------------|---|
| Einheitlicher Ansprechpartner | Nein  |
| Fachlich freigegeben am       | 25.03.2024  |
| Fachlich freigegeben durch    |   |
| Handlungsgrundlage            | Trade Tax Act (GewStG) Trade Tax Implementation Ordinance (GewStDV) Trade tax return, obligation to submit electronically § 14a GewStG and § 25 GewStDV Income from commercial operations or trade income § 7 Trade Tax Act Additions § 8 GewStG Reductions § 9 Trade Tax Act Trade tax assessment amount § 11 Trade Tax Act Trade tax, assessment rate § 16 GewStG   |
| Teaser                        | If you run a business in Germany, you are generally obliged to pay trade tax.   |
| Volltext                      | If you run a business in Germany, you must submit your annual trade tax return to the responsible tax office.   |
| Erforderliche Unterlagen      | Electronically submitted trade tax return GewSt 1a.   |
| Voraussetzungen               | You run a commercial business and are obliged to submit a trade tax return. They are not exempt from trade tax obligations. If you are a freelancer, farmer or forester, you are not obliged to submit a trade tax return.  |
| Kosten                        | Gebühr: Es fallen keine Kosten an   |
| Verfahrensablauf              | You prepare your trade tax return electronically. In the declaration, you disclose your business income for the relevant calendar year. The declaration is submitted electronically, for example via the platform <a href="http://www.Elster.de">www.Elster.de</a> . Here, you take into account your profit or loss, i.e. your income minus your expenses, and make any necessary additions or deductions. You also state the location of your business. This is particularly relevant in Hamburg, which functions as both a city and a federal state. You submit your trade tax return with all necessary documents to the responsible authority. The tax office will check your declaration and your documents. If necessary, additional documents or information will be requested from you. The tax office |

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|                              | will determine the trade tax assessment amount and the amount of trade tax based on your declaration and your documents. You will receive a notice about the assessed trade tax amount and the assessment of the trade tax. The tax office also sets the amount of advance payments for the coming periods. If the underlying circumstances change significantly, you can apply for an adjustment of the advance payments. You pay the amounts stated in the notices for trade tax and any advance payments by the specified date. |
| Bearbeitungsdauer            | The processing time depends on the administrative effort.  |
| Frist                        | As a taxpayer who has not sought tax advice: Submit your trade tax return by July 31 of the calendar year following the assessment period. If you have received tax advice, for example from a tax advisor, submit your trade tax return by February 28 of the second calendar year following the assessment period.   |
| weiterführende Informationen | <a href="https://www.destatis.de/DE/Themen/Staat/Steuern/Steuerereinnahmen/_inhalt.html#sprg236424">https://www.destatis.de/DE/Themen/Staat/Steuern/Steuerereinnahmen/_inhalt.html#sprg236424</a><br><a href="https://www.destatis.de/DE/Themen/Staat/Steuern/Steuerereinnahmen/_inhalt.html#sprg236424">https://www.destatis.de/DE/Themen/Staat/Steuern/Steuerereinnahmen/_inhalt.html#sprg236424</a>   |
| Hinweise                     | The trade tax rate in Hamburg is 470 percent.  |
| Rechtsbehelf                 | objection Complaint before the Finance Court   |
| Kurztext                     | Submit trade tax return Business people in Germany<br>Obligation to file a trade tax return to be submitted annually   |
| Ansprechpunkt                | If you want to find out exactly who is responsible for your request, please follow the link to<br><br>Hamburg Service  |
| Zuständige Stelle            | Tax offices  |
| Formulare                    |  |
| Ursprungsportal              | Hamburg Service, Hamburg Service (Currently this link is only available in german)   |