99102010002000

Gewerbesteuer Festsetzung

Modul	Sachverhalt
Leistungsschlüssel	99102010002000
Leistungsbezeichnung I	Gewerbesteuer Festsetzung
Leistungsbezeichnung II	Paying trade tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	Company, ELSTER, ELSTER, Profit, Trade tax, Rate of assessment, Trade tax return, Tax office, Tax base, Trader, Domestic permanent establishment, Electronic tax return, Yield, Trade income, Trade tax assessment amount, Domestic commercial enterprise, Municipal tax, Trade tax, My ELSTER, Real tax, Measured amount, Company profit, Property tax
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	

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Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	30.05.2025
Fachlich freigegen durch	
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
Teaser	If you run a commercial business in Germany, you are subject to trade tax and may have to pay trade tax.
Volltext	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. In addition, based on your profit or loss - income minus expenses - you declare further additions or deductions. You also state the municipality in which you operate your business. The tax office uses this information to determine 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 calculates the trade tax from the trade tax base multiplied by the trade tax multiplier of the municipality. Each municipality determines its own assessment rate. You will then receive a notice of the trade tax to be paid by you or to be refunded to you. The trade tax assessment notice also determines the advance trade tax payments to be made by you in the

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	future for the following tax period.
Erforderliche Unterlagen	
Voraussetzungen	• You operate a commercial enterprise and are not a freelancer or an agricultural or forestry entrepreneur. • You are not exempt from trade tax.
Kosten	There are no costs.
Verfahrensablauf	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: • 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 following 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. • After your return has been checked, you will receive a notice by post from your tax office about the assessment of the trade tax base and the assessment of the trade tax and, under certain circumstances, a notice about the advance payments to be made for trade tax.
Bearbeitungsdauer	Depending on the individual case.
Frist	If you as a taxable person or company do not receive tax advice: Trade tax returns must be submitted by July 31 of the calendar year following the tax period.
weiterführende Informationen	Official trade tax manual on the website of the Federal Ministry of Finance [https://gewsth.bundesfinanzministerium.de/gewsth/2

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	016/home.html] Municipal assessment rates on the website of the Federal Statistical Office [https://www.destatis.de/DE/Themen/Staat/Steuern/Steuereinnahmen/_inhalt.html#sprg236424] https://gewsth.bundesfinanzministerium.de/gewsth/2016/home.html https://www.destatis.de/DE/Themen/Staat/Steuern/Steuereinnahmen/_inhalt.html#sprg236424
Hinweise	Legal remedy: • Appeal • Action before the tax court
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	https://www.formulare-bfinv.de/ffw/action/invoke.do?id=gewerbe https://www.formulare-bfinv.de/ffw/action/invoke.do?id=gewerbe
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen