

99102053001000, 99102053001000

Binding information in the taxation procedure Issue

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/100102590/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102053001000, 99102053001000
Leistungsbezeichnung I	Binding information in the taxation procedure Issue
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Erteilung (001)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuererklärung (1060100), Steuern und Abgaben für Betriebe (2040200)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	26.01.2024
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/3
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/_89.html https://www.gesetze-im-internet.de/ao_1977/_89.html
Teaser	In order to better assess the tax consequences, you have the option of requesting binding information from the relevant tax office.
Volltext	In the area of taxation, citizens and entrepreneurs often encounter complicated and confusing situations whose impact on tax assessment is difficult to assess. This leads to uncertainties in the use of tax planning options and the resulting tax consequences. In order to avoid uncertainties, it is possible to apply for binding information on future taxation in certain cases. The binding information is intended to enable citizens and entrepreneurs to assess the tax consequences even before the implementation of structuring options. This must relate to precisely defined but not yet realized circumstances. There must be a particular interest in such information in view of the significant tax implications.
Erforderliche Unterlagen	In principle, only the application is required.
Voraussetzungen	- Written form or electronic form via the ELSTER portal - Name of the applicant (name, address, tax number) - Comprehensive description of the facts In the request for information, the seriously planned facts that have not yet been realized at the time of the application must be presented in detail and in full. It is harmless if preparatory measures have already been started as long as the facts on which the request for information is based have essentially not yet been realized and other dispositions are still possible. - Presentation of the special tax interest of the applicant

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- Detailed explanation of the legal problem with detailed justification of the applicant's own legal position
- Specification of the period and type of tax
- Formulation of specific legal questions It is not sufficient to present general questions on the legal tax issues that will arise if the planned facts are realized.
- Declaration of exclusivity Declaration that no binding information has been requested from any other tax authority regarding the facts submitted for assessment.
- Declaration by the applicant, that all information required for the provision of the information and for the assessment has been provided and is true.

Kosten

The processing of the application is generally subject to a fee. See § 89 para. 3 ff. AO.

Verfahrensablauf
Bearbeitungsdauer
Frist
**weiterführende
Informationen**
Hinweise
Rechtsbehelf
Kurztext

Binding information in the taxation procedure enables citizens and entrepreneurs to assess the tax consequences before implementing tax planning options

Ansprechpunkt

Your responsible tax office
<https://www.bzst.de/gemfa>
<https://www.bzst.de/gemfa>

Zuständige Stelle

Modul	Sachverhalt
Formulare	The application can be made in writing or electronically via the ELSTER portal. https://www.elster.de https://www.elster.de
Ursprungsportal	verbindliche Auskunft im Besteuerungsverfahren Erteilung, Binding information in the taxation procedure Issue