

99102053001000, 99102053001000

Provision of binding information

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/434843201/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102053001000, 99102053001000
Leistungsbezeichnung I	Provision of binding information
Leistungsbezeichnung II	
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	Erteilung (001)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuererklärung (1060100), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	06.12.2022
Fachlich freigegeben durch	State Tax Office of Lower Saxony
Handlungsgrundlage	http://www.gesetze-im-internet.de/ao_1977/_89.html https://www.gesetze-im-internet.de/stauskv/index.html#BJNR278300007BJNE000202360 http://www.gesetze-im-internet.de/ao_1977/_89.html https://www.gesetze-im-internet.de/stauskv/index.html#BJNR278300007BJNE000202360
Teaser	In order to better assess tax consequences, you have the option of applying for binding information from the responsible tax office.
Volltext	In the field of taxation, citizens and entrepreneurs often encounter complicated and confusing issues, the impact of which on tax assessment is difficult to assess. This leads to uncertainties in the use of design 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 tax consequences before the implementation of arrangements. These must be precisely defined but not yet realised. There must be a particular interest in such information in view of the significant tax implications.
Erforderliche Unterlagen	Basically, only the application is needed.
Voraussetzungen	
Kosten	The processing of requests for binding information is subject to a fee. The amount of the fee generally depends on the value of the object.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	

Modul	Sachverhalt
Hinweise	
Rechtsbehelf	You can appeal against a rejection of the binding information.
Kurztext	
Ansprechpunkt	You submit the application for binding information to the competent tax office. In principle, the tax office is responsible for providing binding information, which would have territorial jurisdiction if the facts in question were to materialise. In most cases, this will be the tax office where you will be taxed anyway. If you are not yet listed for tax purposes at a tax office, the application must be submitted to the Federal Central Tax Office. You can find the tax office responsible for you with the tax office search on the website of the Federal Central Tax Office.
Zuständige Stelle	
Formulare	You can submit the application in writing or electronically to the tax office. It is also possible to apply via Elter (www.elster.de).
Ursprungsportal	Provision of binding information, Erteilung einer verbindlichen Auskunft