

Deferral (payment by instalments) of the dog tax

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Competent Department

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Basic information

The dog tax can be deferred, if the tax payment at the due date would mean a considerable hardship for the person liable to pay and the claim does not appear to be endangered by the deferment

Requirements

- ◦ A deferment of payment will only be granted upon request. The request must be justified. The application must disclose the current economic circumstances.
- ◦ The assessment of whether a considerable hardship (e.g. a temporary financial hardship not caused by the company itself) exists is always an individual case decision.

Procedure

The deferral application must be submitted to the dog tax office at the Bremen tax office. After examining the reasons given, the tax office will decide on the application and issue a corresponding notice.

The application must be repeated annually if necessary.

Legal bases

- [Steuern: § 222 Abgabenordnung \(AO\)](#)

Frequently asked Questions

- **Is there an application form?**

No, there is no form. Deferral requests can be made by an informal letter.

- **Are there any costs or fees for processing deferral requests?**

No, the processing of deferral requests is free of charge. However, if a deferral is granted, interest is payable on a regular basis. This amounts to 0.5% of the deferred amount for each full month.