

Fixing of periodic penalty payments

Notification of the penalty payment

Competent Department

- [Finanzamt Bremen](#)
- [Finanzamt Bremerhaven](#)
- Grunderwerbsteuer -
- [Finanzamt Bremerhaven](#)

Basic information

Reason for the letter:

The tax return must be submitted on time if you are obliged to submit a return.

Statutory submission deadlines for citizens without tax advice:

Taxation period Deadline for submission

2021 01.11.2022

2022 02.10.2023

2023 02.09.2024

2024 31.07.2025

2025 31.07.2026

Statutory filing deadlines for citizens with tax advice:

Taxation period Filing deadline

2021 31.08.2023

2022 31.07.2024

2023 02.06.2025

2024 30.04.2026

2025 01.03.2027

Despite the expiry of the statutory submission deadline, subsequent reminders (for taxpayers not advised on tax matters) and the threat of a penalty payment, no tax returns have been submitted to date. The obligation to submit was not fulfilled within the deadline specified in the threat of a penalty payment, so that the penalty payment has now been imposed in accordance with Sections 328, 333 of the German Fiscal Code (AO).

In individual cases, the time lag between the identification of taxpayers who have not yet submitted their declaration and the sending of the letters can lead to a penalty being imposed even though the declaration has already been submitted. In this case, no response to the penalty assessment letter is required.

In individual cases, the time lag between the offense and the sending of the penalty payment assessment letter may result in a penalty payment assessment being sent even though the declaration has already been submitted.

In this case, no response to the penalty payment assessment letter is required.

Procedure

The penalty payment procedure can be terminated by immediately submitting the tax returns / tax return documents (Section 335 AO). If the obligation is fulfilled after the penalty payment has been imposed, the penalty payment no longer has to be paid.

Otherwise, the penalty payment(s) set must be paid to the tax office by the date stated in the letter at the latest, stating the penalty payment number(s) and the tax number. Payment of the penalty(s) does not release the taxpayer from the obligation to submit the tax return(s) either electronically via ELSTER (www.elster.de) or - if permitted - on paper using the officially prescribed form.

If neither the above request for payment is complied with nor the tax obligation is fulfilled, enforcement measures must be expected - without prior reminder.

More information

Telephone queries regarding the penalty payment assessment process at the office responsible for processing will lead to a longer processing time. You are therefore requested to refrain from making enquiries.

What deadlines must be paid attention to?

The deadline for payment of the periodic penalty payment is indicated in the letter. Please note: The payment of the penalty payment(s) does not release you from the obligation to submit the tax return(s)!

Frequently asked Questions

- **Why did I receive the letter?**

You have not yet submitted the tax return(s) mentioned in the letter, although you are obliged to do so.

- **Do I have to pay the penalty if I file the required tax return(s)?**

By submitting the tax return(s) immediately, the penalty payment procedure can be terminated (Section 335 AO). If you comply with your obligation to submit the tax return, the penalty payment no longer has to be paid.

If you are of the opinion that you are not obliged to submit a tax return, please contact the tax office immediately and state why you are not obliged to submit a tax return. If you are not obliged to file a tax return, the penalty payment procedure will be terminated. The penalty payment is then no longer payable.

- **Will I be released from the existing levy obligation by paying the penalty?**

No. Payment of the penalty(s) does not exempt you from the obligation to file the tax return(s).

- **What happens if I do not pay the penalty but do not submit the declaration either?**

If neither the aforementioned request for payment is complied with nor the obligation to pay the levy is fulfilled, enforcement measures must be expected - without prior reminder.

- **Will I get back the penalty I paid if I subsequently file the required tax returns?**

No. If you first pay the penalty and only file your tax return(s) afterwards, the penalty paid will not be refunded to you.

If you pay the penalty "to be on the safe side" after filing the required tax return(s), the penalty will be automatically refunded to you.

- **Can I get a longer deadline than the one mentioned in the letter?**

Generally not. Should you nevertheless wish to apply for this, it is mandatory that you do so in writing to the tax office.

- **Can I also file the tax return(s) electronically?**

Yes, e.g. via ELSTER (www.elster.de)

- **Where can I get declaration forms?**

The forms can be picked up at the tax office. It is not possible to mail the forms.