

Antrag auf Ratenzahlung (Stundung)

Deferral of charges (taxes, court costs, non-tax charges)

Competent Department

- [Landeshauptkasse Bremen](#)
[Finanzkasse und Vollstreckungsstelle](#)
- [Finanzamt Bremerhaven](#)

Basic information

The administration requests persons to pay charges (e.g. in notices about taxes, fees, contributions, court costs). If payment is not made on time, enforcement is initiated. Then, for example, the bank account, wages or car can be seized. The home can also be searched. Under certain circumstances, a statement of assets may have to be made under oath. The execution causes further costs.

If it is not possible to pay by the specified date (due date), an application for payment by installments (so-called deferment) should be made to the responsible administration before enforcement begins. Whether the administration agrees to the payment in installments in individual cases is at its discretion. Different laws must be observed for each type of levy.

Requirements

Payment in installments is only granted upon request. The application can be made in writing or by e-mail and must explain how or why a temporary financial emergency has arisen that was not caused by the applicant. The administration offers a sample application form for this purpose. You can find the "Application for payment in installments" under the heading "Forms" in the right-hand margin.

In addition to the application for payment in installments (deferral), the current personal and financial circumstances must be disclosed in order to avoid queries from the administration. The administration offers a questionnaire for this purpose. You will find the "Questionnaire on personal and financial circumstances" and the associated attachment under the heading "Forms" in the right-hand margin.

Please note that when paying in installments, a specific installment plan must be specified, i.e. when and how much can be paid. The installments offered should not exceed 6 months from the original due date. In the case of payment by installments over a longer period of time, increased requirements must be placed on the applicant. A liquidity plan must be submitted for this purpose. In addition, possible collateral (e.g. property, savings book, securities, insurance policy) must be named. The administration offers a questionnaire for this purpose. You will find the "Questionnaire Annex 2 Liquidity Plan" under the heading "Forms" in the right-hand margin.

In general, payment in installments can only be considered if the person has previously fulfilled their obligations to cooperate with the administration (e.g. timely and complete submission of tax returns).

Taxes payable for third parties (e.g. wage tax, capital gains tax, etc.) may not be deferred. VAT, as a so-called transitory item of the company, is also generally not deferred.

Procedure

The responsible administration checks the application and the documents submitted and then issues a decision granting or rejecting the deferral. The nature of the claim must be determined before it is forwarded to the competent authority. The following responsibilities must be observed for the application:

Taxes:

- if the tax was assessed by the Bremen tax office (tax number begins with 60), the application must be sent to the Bremen state tax office, deferral and remission office.
- If the tax was assessed by the Bremerhaven tax office (tax number begins with 75), the application must be sent to the Bremerhaven tax office.
- The following special rule applies to property tax:
 - if the property tax was assessed by the Bremen assessment office of the Bremerhaven tax office (tax number begins with 57), the application must be addressed to the Landeshauptkasse Bremen, Stundungs- und Erlassstelle.
 - If the property tax was assessed by the Bremerhaven assessment office of the Bremerhaven tax office (tax number begins with 77), the application must be sent to the Bremerhaven municipal tax office.

Court costs:

- In the case of court costs for Bremen and Bremerhaven (tax code begins with 76 or 77 or 78), the application should be sent to the Landeshauptkasse Bremen, Gerichtskasse. The court cashier's office is a different office from the deferral and remission office.

Non-tax duties:

- For non-tax duties, the application must be sent to the authority named on the letterhead, stating the file number/cash register number.

Legal bases

- [Bußgelder: § 18 Ordnungswidrigkeitengesetz](#)
- [Nichtsteuerliche Abgaben: § 59 Landeshaushaltsordnung Bremen](#)
- [Gerichtskosten: § 12 Bremisches Justizkostengesetz](#)
- [Steuern: § 222 Abgabenordnung \(AO\)](#)

What deadlines must be paid attention to?

Please note the due date (payment deadline) of the levies, otherwise there is a threat of enforcement! Contact the administration in good time before the payment deadline.

How long does it take to process

The application will be processed without delay.

What are the costs?

There are no fees for processing the application.

However, please note in the case of taxes:

In case of granting payment in installments (deferment) of taxes, interest accrues regularly.

The interest is 0.5 percent of the deferred amount for each month deferred.

Frequently asked Questions

- **I run a medium-sized business and still have debts to other people. Who can I turn to?**

You can turn to Bremer Aufbau-Bank GmbH (BAB) for help. BAB is there to help in difficult economic times and will advise you with a team of experts:

<https://www.bab-bremen.de/de/page/programm/der-kontakt>

- **I am a consumer (not self-employed or commercial) and still have debts to other people. Who can I contact?**

You can turn to debt counseling services.

- **Is there an official form for an installment payment?**

Deferral requests can be made by sending an informal letter. However, you are also welcome to use the samples on the Internet.

Forms: <https://www.finanzen.bremen.de/steuern/online-finanzamt-bremen-und-bremerhaven/formularcenter/antrag-auf-ratenzahlungen-stundung-96413>

- **How high do the offered rates have to be?**

The amount of the installments offered always depends on the individual case and personal circumstances. Proof of financial circumstances must be provided. There are higher requirements for longer periods. Questionnaires are available on the Internet for this purpose. The individual installment may not be less than EUR 10.

Forms: <https://www.finanzen.bremen.de/steuern/online-finanzamt-bremen-und-bremerhaven/formularcenter/antrag-auf-ratenzahlungen-stundung-96413>

- **What documents do I need to submit with the application?**

Use the questionnaires on the Internet as a guide. In particular, copies of current proof of income are required, e.g. a salary certificate, a social benefit statement or a business management evaluation. Ordinary expenses such as rent, electricity costs or insurance only need to be proven on request.

- **My deferral was rejected. What can I do?**

Please note the information on appeals at the end of the rejection notice. Before lodging an appeal, you should ask whether a new deferral application can be submitted with different modalities (e.g. installment amount, installment duration). The contact details can be found in the rejection notice.

- **I am of the opinion that I do not have to pay any or not so high taxes. What can I do?**

Please contact the administration that assessed the levies by notice (e.g. tax notice from tax office).

- **I have received a reminder / notice of execution / garnishment. Can I still apply for a deferral (payment in installments)?**

Please contact the person responsible for the letter immediately to discuss how to proceed.