

## Enforcement

**We offer an online form because of the current corona virus, with which you can communicate with us safely and reliably.**

**It only offers the most important functions.**

[to the simplified online form](#)

What are the tasks of the enforcement office of the Bremen State Central Cashier's Office?  
Who should I contact if an enforcement action has been initiated against me?

### Competent Department

- [Finanzamt Bremerhaven \(für steuerliche Forderungen beginnend mit der Steuernummer 75, 77 und 85 in Bremerhaven\)](#)
- [Landeshauptkasse Bremen  
Finanzkasse und Vollstreckungsstelle](#)

### Basic information

Basic informationThe enforcement authority (enforcement office or court cashier) is responsible for processing outstanding tax and non-tax monetary claims including court costs of the state of Bremen and the municipality of Bremen and has been located in the Bremen State Cash Office since 01.07.2016. It also acts for other agencies by way of legal and administrative assistance. In doing so, it enforces both movable and immovable assets as well as claims and other property rights.

Enforcement measures of the Internal Service

Notification of execution

Partial payment agreements

garnishment of receivables (e.g. garnishment of salary or current account and savings books)

Requests for set-off

Initiation of the statement of assets

Initiation of trade interdiction proceedings

execution on immovable property

Other property investigations

Application for a judicial search warrant

Application for opening of insolvency proceedings

Enforcement measures of the field service

Visiting the debtor

Execution of door opening and apartment search

Seizure of property and auction on the Internet

Partial payment agreement

Execution of the acceptance of the statement of assets

## **Requirements**

If the levies are not paid, the enforcement agency/court cashier initiates enforcement measures. As soon as a debt of a defaulting payer has to be collected by enforcement, the enforcement department speaks of an enforcement debtor.

These levies may be:

1. Fiscal:

Income tax, corporate income tax, trade tax, sales tax, real estate tax and property taxes, real estate transfer tax, inheritance tax, gift tax, racing betting and lottery tax, entertainment tax, dog tax, tourism tax (city tax), second home tax, as well as the associated ancillary services such as fees, penalty payments, interest or late payment surcharges (list not exhaustive).

2. Non-tax:

Fees, contributions or fines from other authorities such as the "Ordnungsamt"/"Bürgeramt", or court costs. The enforcement authority can also enforce levies from other municipalities, states or EU member states by way of administrative assistance. This also includes claims from Bremen's own enterprises (for example, Umweltbetrieb Bremen, KiTA Bremen, Bremen Music School, Bremen City Library, Bremen Adult Education Center, Bremen Workshop), broadcasting fees (formerly "GEZ") and professional chamber fees.

# Procedure

In the event of tax arrears, citizens have received notices, demands for payment, reminders, enforcement notices or similar in advance. These letters state the claim, the amount of the claim, the due date and the contact persons. The cash reference number and tax number are also stated there. If the receivables are not paid on the basis of an invoice, notice or other demand for payment, the enforcement office will take action after the payment deadline has expired.

## Legal bases

- [§ 2 Justizbeitreibungsgesetz](#)
- [§ 309 Abgabenordnung \(AO\)](#)
- [§ 1 Bremisches Gesetz über die Vollstreckung von Geldforderungen im Verwaltungswege](#)

## More information

The cash reference number or the tax number are important for the assignment of responsibility in the enforcement office. They consist of several parts.

Example of a tax number: 60/100/12345 or 57/100/12345

The first two digits of the tax number in the case of tax receivables indicate the responsible tax office, see the section "Responsible offices".

Examples of a cash code:

41100000000 or 80000000000 or 9117000000 or 4110000000/VO12, etc.

These cash codes have 10 to 13 digits and are only used for non-tax receivables.

## What are the costs?

If enforcement proceedings are initiated, further costs (fees and expenses) are incurred by the enforcement authority. These further costs are also to be borne by the judgment debtor. The costs and deadlines can be found in the relevant letters from the enforcement authority.

## Frequently asked Questions

- **My ec card was confiscated. The bank informed me that there was a garnishment.**

The cash reference number as well as the tax number are important for the assignment of responsibility in the enforcement office. The bank communicates the cash reference number or the tax number.

- **The bank does not want to give me the cash reference number or the tax number.**

Prior to the issuance of the "garnishment and collection order" or "garnishment and transfer order", the citizens must have received the notices to be enforced, demands for payment, reminders, enforcement notices or similar, which have already pointed out the consequences of non-payment of the duties specified therein (e.g. enforcement options). These letters have already indicated the claim, the amount of the claim, the due date and the contact persons. The cash reference numbers and the tax number are also stated there.

- **Do you have levy arrears in any of the following areas?**

1. Tax arrears:

Income tax, corporate income tax, trade tax, sales tax, real estate tax and property taxes, real estate transfer tax, inheritance tax, gift tax, racing betting and lottery tax, amusement tax, dog tax, tourism tax (city tax), second home tax, as well as the associated ancillary services such as fees, penalty payments, interest or surcharges for late payment (list not exhaustive).

2. Non-tax arrears:

Fees, contributions or fines from other authorities such as the "Ordnungsamt"/"Bürgeramt", or court costs. The enforcement authority can also enforce levies from other municipalities, states or EU member states by way of administrative assistance. This also includes claims from Bremen's own enterprises (e.g. Umweltbetrieb Bremen, KiTA Bremen, Bremen Music School, Bremen City Library, Bremen Adult Education Center, Bremen Workshop), broadcasting fees (formerly "GEZ") and professional chamber fees.

- **Why was a garnishment issued?**

If the cash reference number or the tax number is available, the employees of the enforcement authority can help in this matter. Objections to the reason for and the amount of tax arrears are the responsibility of the authority that ordered the enforcement. Such objections cannot be clarified in the enforcement authority.

- **To which account should I transfer tax and non-tax receivables against me?**

Please check your documents for current letters from the tax authorities. The account details of the responsible cash office are printed in the tax assessment notices, reminders, etc. Please always state the tax number or the cash reference number for the purpose of payment.