

# Renewed ("changed") tax assessment without change in amount

Why do I get a new notification without anything changing?

## Competent Department

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

## Basic information

There has been a change in the strength of the portfolio. The amended assessment notice contains further provisional measures which initially have no effect on the amount of tax. The notice also contains an explanation, e.g:

"Hereby your objection of \*\*.\*\*,\*\*\*\* is settled, since regarding all objections asserted in the objection procedure the tax assessment is now provisionally according to § 165 exp. 1 sentence 2 AO.

## Requirements

An appeal was lodged against the original decision.

## Procedure

As soon as the reasons for the newly included provisional measures cease to exist, e.g. due to a pending court ruling on the matter, the tax office will take up the matter again ex officio.

## More information

The tax offices are currently processing a large number of older objection procedures. Cases are settled, among other things, by taking up provisional measures, without the taxpayer suffering any disadvantage as a result.

## **How long does it take to process**

No statement can be made in this regard, as the tax authorities have no influence on the duration of court proceedings.

## **Frequently asked Questions**

- **Do I need to take any action as a result of the amended notice?**

No.

- **Do I have to pay the assessed tax again?**

No, only if the notice contains an explicit request for payment ("please pay the amount in arrears by...").