

# Reminders, payment reminders, payment facilities or enforcement notices due to open arrears to authorities of the Free Hanseatic City of Bremen

You have received a reminder, payment reminder, payment relief or enforcement notice due to open arrears to authorities of the Free Hanseatic City of Bremen? What is to be done?

## Competent Department

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

## Basic information

In the Bremen administration, public or private law charges are levied by the competent authorities. These levies can be:

Public law charges:

taxes, fees, dues, reclaims, fines, legal costs. Claims of the Bremen Owner-Owned Enterprises (e.g. Umweltbetrieb Bremen, KiTA Bremen, Musikschule Bremen, Stadtbibliothek Bremen, Bremer Volkshochschule, Werkstatt Bremen), radio contributions (formerly "GEZ") and professional chamber contributions are also included.

Taxes under private law:

Pecuniary claims resulting from contracts (e.g. purchase price, rent, damages)

## Requirements

If the levies are not paid, the competent authorities shall issue a reminder of the arrears. Various terms are used for this:

- Reminders are sent out by the competent authorities or the Bremen State Treasury.
- Payment reminders are sent by the specialist authorities.
- Payment reminders are sent out by the fine offices.
- Enforcement notices are sent by the enforcement authorities (enforcement agencies).

# Procedure

In the case of tax arrears, citizens have received notices, payment requests, invoices or similar in advance. These letters state the claim, the amount of the claim, the due date and the contact persons. Also the cash reference numbers and/or the tax number are mentioned there.

If the amount of tax in arrears is not paid on time, further recovery, in particular the execution of enforcement measures (including the attachment of salary or account or the submission of a statement of assets), must be expected.

Reference: Description of services execution of execution Landeshauptkasse Bremen

## Legal bases

- [§ 259 Abgabenordnung \(AO\)](#)
- [§ 6 Bremisches Gesetz über die Vollstreckung von Geldforderungen im Verwaltungswege](#)
- [§ 5 Justizbeitreibungsgesetz](#)
- [§ 93 Ordnungswidrigkeitengesetz](#)

## More information

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

Examples of a cash reference number:

41100000000 or 80000000000 or 911700000000 or 411000000000/VO12 etc.

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

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

The first two digits of the tax number for tax receivables indicate the responsible tax office.

## What are the costs?

If a reminder, payment reminder, payment facilitation or enforcement notice is sent, further costs (fees and expenses) may be incurred. These further costs must also be borne by the debtors.

## Frequently asked Questions

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

Please use the enclosed payment form for a bank transfer, if applicable. This is the only way to ensure that your payment can be assigned to the correct intended purpose.

Please use the account specified in the reminder, payment reminder, payment facilitation or enforcement notice and always state the cash reference number or tax number in the purpose of use.

- **I have been wrongly requested to pay. What should I do?**

Please contact the authority that requested you to pay immediately. You have received notices, demands for payment, invoices or similar in advance. These letters state the claim, the amount of the claim, the due date and the contact persons. They also state the legal basis and the possibilities for legal remedy (legal options).