

Tax prepayments

Are advance payments to be paid if necessary ?

Competent Department

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

Basic information

The amount of the advance payments results from the last tax assessment. If you do not have this, your tax office can inform you of the amount of the advance payments. If circumstances have changed since then, advance payments may have to be reassessed.

Requirements

Advance payments shall be fixed only if certain amounts are exceeded.
Advance payments are generally not fixed for employees if they only receive wages.

Procedure

If a change is possible, the tax office must be notified of the changed values. The tax office will then decide on a possible new determination of the advance payments.

What deadlines must be paid attention to?

Applications for a reduction in advance payments should, if possible, be submitted some time before the statutory advance payment dates (10 March , 10 June, 10 September, 10 December for income and corporation tax) so that the tax office can still take action in good time.

Dates for trade tax: 15.2, 15.5, 15.8, 15.11. For turnover tax on the 10th of the month. It is not possible to apply for a change in the statutory advance payment dates.

How long does it take to process

Simple questions can be clarified by telephone. In the case of extensive checks, the processing time depends on various criteria. The tax offices make every effort to process your request quickly.

What are the costs?

There are no fees.

Frequently asked Questions

- **How much are the current advance payments ?**

The amount of the current advance payments is determined by the last advance payment notice. The responsible tax office can provide information on this.

- **Is there a change in the advance payments due to certain changes in the basis of taxation ?**

The necessary calculation is made by the competent tax office.

- **As an employee, do I also have to pay advance payments ?**

As a rule, no. The wage tax withheld by the employer is usually sufficient.

In the case of further income, however, the determination of advance payments may be considered (e.g. self-employment, rental income).

- **Why have I received a reminder about advance income tax payments even though I have already made an advance payment?**

The last advance payment notice is always decisive. The advance payments often change after the income tax assessment of the previous year has been carried out.