

# Starting up a business / registering a company / applying for a tax number

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Starting a business / registering a business / applying for a tax number

## **Competent Department**

- Beratungsstelle für Existenzgründung Bremen
- Beratungsstelle für Existenzgründung Bremen-Vegesack
- Beratungsstelle für Existenzgründung Bremerhaven
- Finanzamt Bremen
- Finanzamt Bremerhaven

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#### **Basic information**

More and more people are taking the plunge into self-employment. They want to take on responsibility with optimism and commitment.

Many of you are not so familiar with the commercial and tax requirements of entrepreneurial self-employment, so we offer advice and assistance. For your support, there are contact persons for business start-ups in every Bremen tax office. Contact persons are available at our locations in Bremen (Mitte), Bremen Nord and Bremerhaven.

These experts at the tax offices provide information on general tax issues. Comprehensive tax advice, in particular on structuring options, may not be offered by the tax office. This is reserved for the tax consulting professions.

The aim is to remove any "stumbling blocks" or "fear of contact" when dealing with the tax office and to support the young companies in their start-up phase.

You may already know that it is mandatory for every business startup to electronically submit the tax registration questionnaire (FsE) to the tax office within one month of starting operations in order to register a commercial or freelance activity of a sole proprietorship.

The easiest way to complete this submission is to use the tax administration's service portal "ELSTER - Your Online Tax Office" at www.elster.de. After registering with ELSTER, you will find the questionnaire for tax registration under "Forms & Services".

If you would like to take advantage of the advisory service, please contact the contact persons by telephone or e-mail or book an on-site appointment.

## Requirements

Prerequisites for personal consultations at the tax office are:

- Successful registration in the ELSTER portal
- A previously completed and electronically submitted tax registration questionnaire.

In case of problems with the registration, please contact:

Tel. +49 421 361 95127 or by e-mail to elsteronline@fa-hb.bremen.de.

If you have any questions regarding the tax registration questionnaire, please contact the above-mentioned persons.

#### What documents do I need?

- Successful registration in the ELSTER portal
- Questionnaire submitted electronically

A previously completed and electronically submitted tax registration questionnaire.

If you have any problems with the registration, please contact:

Tel. +49 421 361 95127 or by e-mail to elsteronline@fa-hb.bremen.de.

## **Procedure**

Consultation in Bremen is currently only possible in Bremen Stadtmitte.

Register your trade at the trade registration office https://www.einheitlicher-ansprechpartner.bremen.de/sixcms/detail.php?gsid=bremen132.c.122100.de or register the start of a self-employed agricultural or forestry activity.

For tax registration, you must submit a tax registration questionnaire electronically to the tax office within one month of starting your business activity. If you do not have commercial software available, you can do this on the free portal of the tax authorities "My Elster" at https://www.elster.de/elsterweb/infoseite/unternehmensgruendung take care of it.

## Legal bases

- § 88 Abgabenordnung (AO)
- § 90 Abgabenordnung (AO)
- § 93 Abgabenordnung (AO)
- § 97 Abgabenordnung (AO)
- § 138 Abgabenordnung (AO)
- § 85 Abgabenordnung (AO)

## What deadlines must be paid attention to?

Please have a look at the entry "Frequently asked questions

## How long does it take to process

1 month

# **Frequently asked Questions**

 Are there any deadlines that must be met in order to register a commercial activity with the tax office?

Anyone who opens a commercial business (including agriculture and forestry) or a permanent establishment is obliged to notify the municipality within 1 month of commencing the activity.

In the city of Bremen the trade registration office is <a href="https://www.service.bremen.de/de/dienststelle/bremen128.c.49378.de">https://www.service.bremen.de/de/dienststelle/bremen128.c.49378.de</a>,

in the maritime city of Bremerhaven is the Bürgeramt / Ordnungsamt <a href="https://www.bremerhaven.de/de/verwaltung-politik/buergerservice/dienstleistungen/an-um-oder-abmeldung-eines-gewerbes.35661.html#collapse-dienststelle">https://www.bremerhaven.de/de/verwaltung-politik/buergerservice/dienstleistungen/an-um-oder-abmeldung-eines-gewerbes.35661.html#collapse-dienststelle</a> ) is the responsible office.

In addition, a tax registration must also be carried out within 1 month after the commencement of the business activity. For this purpose, a tax registration questionnaire must be submitted electronically to the tax office. This can be done on the free portal of the tax authorities "My Elster" at <a href="https://www.elster.de/elsterweb/infoseite/unternehmensgruendung">https://www.elster.de/elsterweb/infoseite/unternehmensgruendung</a> can be done.

In the case of freelancers, only a tax registration (see previous paragraph) is required. The same applies to the relocation and abandonment of a business, permanent establishment or freelance activity (deadline 1 month after commencement of activity).

# · How do I have to notify the establishment of my company?

You must perform the tax registration of your business within 1 month after starting the business activity. For this purpose, a tax registration questionnaire must be submitted electronically to the tax office. This can be done on the free portal of the tax authorities "My Elster" at <a href="https://www.elster.de/elsterweb/infoseite/unternehmensgruendung">https://www.elster.de/elsterweb/infoseite/unternehmensgruendung</a> can be done. If you do not yet have an Elster certificate, you can create a temporary certificate for submitting the questionnaire within minutes on the specified website. To do this, please click on Create user account and follow the further steps.

The above principles also apply to the relocation and abandonment of a business, a permanent establishment or a freelance activity.