

# Allocation of tax number

Assignment of a tax number

## Competent Department

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

## Basic information

The tax number is issued by the tax offices to all taxpayers. Each tax number is uniquely assigned to one or one taxpayer. You must always provide this tax number when you file your tax return or contact your tax office for any other reason. The tax number (alternatively VAT identification number) must also be indicated on invoices.

The tax number is issued as part of the tax registration process (see DLB Existenzgründung) or, in the case of employees, when an income tax return is submitted for the first time.

The tax number is only valid for the tax office responsible for your place of residence. If a different tax office becomes responsible (e.g. after a change of residence), it issues a new tax number.

In addition to these personal tax numbers, there are also tax numbers for objects, e.g. for property tax or dog tax.

You will always find the tax number on the tax assessment notices and the cover letters from the tax offices.

NOTE: The tax number should not be confused with the tax identification number (according to Section 139b of the German Fiscal Code), which the Federal Central Tax Office has been issuing to natural persons since 2008. It is planned that the tax identification number will replace the current tax number for income tax after a transitional period.

Sales tax identification number

When registering for tax, you can still apply for a sales tax identification number. The tax office will then forward this application, along with all other information, to the Federal Central Tax Office, which will assign you the VAT identification number.

## Procedure

Applying for a tax number by submitting a tax registration questionnaire or by filing a tax return.

A dog tax number is issued by registering the dog with the tax office. For real property, it is issued by sending the real property tax notice.

## Legal bases

- [§88 Abgabenordnung, Untersuchungsgrundsatz](#)
- [§ 90 Abgabenordnung, Mitwirkungspflichten der Beteiligten](#)
- [§ 93 Abgabenordnung, Auskunftspflicht der Beteiligten und anderer Personen](#)
- [§ 97 Abgabenordnung, Vorlagen von Urkunden](#)
- [§ 138 Abgabenordnung, Anzeigen über die Erwerbstätigkeit](#)
- [§ 85 Abgabenordnung, Besteuerungsgrundsätze](#)

## What deadlines must be paid attention to?

none

## How long does it take to process

1 month