

## assess trade tax

Do you run a commercial enterprise or are you a managing director/board member of such a company? Then you are obliged to submit a trade tax return according to the statutory provisions.

### Competent Department

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

### Basic information

All commercial enterprises (within the meaning of the German Income Tax Act) are subject to trade tax if they operate in Germany. These can be, among others

1. Sole proprietorship
2. Partnerships (e.g. general partnership, limited partnership)
3. Corporations (e.g. AG, GmbH, KGaA)
4. Cooperatives

The commercial entrepreneurs (the sole proprietor or the legal representatives (managing director/board of directors) must submit a trade tax return for their company. On the basis of this declaration, the tax office determines the trade tax assessment amount and the trade tax.

The trade tax assessment rate is

- in Bremen 460 %
- 460 % in Bremerhaven.

Status 01.01.2020

## Procedure

The tax return is at the tax office

be submitted in electronic form by remote data transmission.

Upon request, the tax return can be submitted in paper form by mail or in person to avoid undue hardship.

The tax office carries out the assessment and issues a notice of the determined trade tax assessment and the trade tax.

## **Legal bases**

- [Gewerbsteuergesetz](#)
- [Gewerbsteuer-Durchführungsverordnung](#)
- [Einkommensteuergesetz](#)

## **What deadlines must be paid attention to?**

In principle, the trade tax return with all annexes/documents must be submitted by 31 July of the following year for which the return is valid.

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

The processing time depends on many influences and can therefore not be named.

## **What are the costs?**

None

## **Frequently asked Questions**

- **What is the assessment rate in Bremerhaven?**

460 percent

- **What is the collection rate in Bremen?**

460 percent