

## **"order of attachment and recovery" or "order for attachment and transfer" by the enforcement authorities, such as the attachment of an account, attachment of wages or other attachment of receivables**

The enforcement authority (enforcement agency or court cashier) has seized the bank account, employment income, receivables from the client or other receivables from the citizen.

### **Competent Department**

- [Finanzamt Bremerhaven - Einheitliche Erhebungsstelle](#)
- [Landeshauptkasse Bremen](#)  
[Finanzkasse und Vollstreckungsstelle](#)

### **Basic information**

Basic information When citizens have tax arrears, the enforcement authority can enforce them, among other things, by means of a so-called "garnishment and collection order" or "garnishment and transfer order". Such claims may concern, for example, the bank account, the employment income, claims with the principal or in other claims. The "garnishment and collection order" or "garnishment and transfer order" is served on the so-called third-party debtor. This is a person against whom the citizens themselves have claims (for example, the bank, the employer, the life insurer or the principal). After receiving the "garnishment and confiscation order" or "garnishment and transfer order", the third-party debtor may no longer make payments to the citizens. Both the citizens and the third-party debtor will receive letters from the enforcement authority to this effect.

### **Requirements**

Citizens have not paid their dues due. These levies can be:

#### **1. fiscal:**

Income tax, corporate income tax, business tax, sales tax, real estate tax and property taxes, real estate transfer tax, inheritance tax, gift tax, race betting and lottery tax,

amusement tax, dog tax, tourism tax (Citytax), second home tax, as well as the associated ancillary services such as fees, penalty payments, interest or late fees (list not exhaustive).

## 2. non-tax:

Fees, contributions or fines from other authorities such as the "Ordnungsamt"/"Bürgeramt", or court costs. The enforcement authority can also enforce levies from other municipalities, states or EU member states by way of administrative assistance. This also includes claims from Bremen's own enterprises (for example, Umweltbetrieb Bremen, KiTA Bremen, Bremen Music School, Bremen City Library, Bremen Adult Education Center, Bremen Workshop), broadcasting fees (formerly "GEZ") and professional chamber fees.

## Procedure

In the case of tax arrears, citizens have received notices, demands for payment, reminders, enforcement notices or similar in advance. These letters state the claim, the amount of the claim, the due date and the contact persons. The cash reference numbers, such as the tax number, are also stated there. Only after the "garnishment and collection order" or "garnishment and transfer order" has been served on the third-party debtor are citizens informed in the form of a copy. The third-party debtor (bank, employer, life insurer or client) must then inform the citizens of the file number of the "garnishment and collection order" or "garnishment and transfer order" upon request.

## More information

The tax number or the cash reference number are important for the assignment of responsibility in the enforcement office. They consist of several parts. Information such as "VO 12" indicates the responsible district in the enforcement agency.

Example of a tax number: 60/100/12345 - VO 12 - 1/15 F

The first two digits of the tax number in the case of tax receivables indicate the responsible tax office, see the section "responsible offices".

Examples of a cash code:

4110000000/VO 12- A or 8000000000/VO 12- A or

6500000000/VO 12- A or 9110000000/VO 12- A

These cash codes are used only for non-tax receivables.

## What are the costs?

In the enforcement proceedings, costs (fees and expenses) are levied by the and are included in the "garnishment and confiscation order" or the "garnishment and transfer order".

or the "garnishment and transfer order". The costs and deadlines can be found in the relevant letters from the enforcement authority.

## Frequently asked Questions

- **My ec card was confiscated. The bank informed me that there was a garnishment.**

The cash reference number as well as the tax number are important for the assignment of responsibility in the enforcement office. The bank communicates the cash reference number or the tax number.

- **Why was a garnishment issued?**

If the cash reference number or the tax number is available, the employees of the enforcement authority can help in this matter. Objections to the reason for and the amount of tax arrears are the responsibility of the authority that ordered the enforcement. Such objections cannot be clarified in the enforcement authority.

- **The bank does not want to give me the cash reference number or the tax number.**

Prior to the issuance of the "garnishment and collection order" or "garnishment and transfer order", the citizens must have received the notices to be enforced, demands for payment, reminders, enforcement notices or similar, which have already pointed out the consequences of non-payment of the duties specified therein (e.g. enforcement options). These letters have already indicated the claim, the amount of the claim, the due date and the contact persons. The cash reference numbers and the tax number are also stated there.

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

Please check your documents for current letters from the tax authorities. The account details of the responsible cash office are printed in the tax assessment notices, reminders, etc. Please always state the tax number or the cash reference number for the purpose of payment.

- **Do you have levy arrears in any of the following areas?**

1. Tax arrears:

Income tax, corporate income tax, trade tax, sales tax, real estate tax and property taxes, real estate transfer tax, inheritance tax, gift tax, racing betting and lottery tax, amusement tax, dog tax, tourism tax (city tax), second home tax, as well as the associated ancillary services such as fees, penalty payments, interest or surcharges for late payment (list not exhaustive).

2. Non-tax arrears:

Fees, contributions or fines from other authorities such as the "Ordnungsamt"/"Bürgeramt" , or court costs. The enforcement authority can also enforce levies from other municipalities, states or EU member states by way of administrative assistance. This also includes claims from Bremen's own enterprises (e.g. Umweltbetrieb Bremen, KiTA Bremen, Bremen Music School, Bremen City Library, Bremen Adult Education Center, Bremen Workshop), broadcasting fees (formerly "GEZ") and professional chamber fees.

- **Is it possible to apply for the IdNr at the registration offices in Bremerhaven by proxy? If so, what is required?**

Yes. The power of attorney and a copy of the principal's identification must be brought along. The proxy holder must also be able to identify himself.