Tax de-registration or re-registration of a company

You have the fiscal obligation to inform the competent tax office immediately, if you are temporarily or permanently discontinuing any

1. commercial activities,
2. self-employed (freelance) activities,
3. activities in the fields of agriculture or forestry,
4. if you are terminating participation in a private company,
5. if a corporation is liquidated,
6. if an association is dissolved (e. g. construction or working committees).

In the case that a corporation, an association or assets are dissolved, such **notification must be submitted within one month** of the reportable event. The same applies in the case that the company management or offices are relocated.
For this purpose, a questionnaire for temporary or permanent de-registration or re-registration for tax purposes is provided by the financial authority for the federal state of Berlin. This template is also available from your competent tax office. To speed up the process, the template is available online for download.

Prerequisites

- **No prerequisites**

Documents required

- **+ Contracts, resolutions**
  Please submit any contracts or resolutions that relate to the de-registration or re-registration, along with the
  + **completed template.**

Forms

- **Template for temporary / permanent tax de-registration / re-registration**
  (https://www.berlin.de/sen/finanzen/dokumentendownload/steuern/daten-und-fakten/betriebseroeffnung-betriebseinstellung/vorl__ufige_endg__ltige_steuerliche_abmeldung_ummeldung.pdf)

Fees

Free of charge

Legal basis

- **§§ 85, 88, 90, 93, 97, 137 and 138 of the German Tax Code (AO)**
  (https://www.gesetze-im-internet.de/ao_1977/)

Hinweise zur Zuständigkeit

Please note that the official language for all proceedings is German. We therefore ask you to submit any entries, notifications or applications in German only, to allow for them to be processed by the competent departments. These websites provided in English language are only intended for providing general information. They do not give rise to any legal right to handle processes in any other language.

Please submit the completed template to your current competent tax office, stating the existing tax number.