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Certification of tax-related matters - issuance (formerly referred to as clearance certificate)

The certification of tax-related matters is issued on **application by the competent tax office**. It serves for presentation to authorities and public and private clients.

The **content of the certification** is limited to the non-judgemental statement of tax facts such as

- existing tax arrears,
- the payment behaviour or
- the fulfilment of the tax return obligations by the taxpayer.

The certification refers to the current state of affairs at the time of issue, considering the behaviour of the applicant in the past. The assessment of the certified tax behaviour is left to the person to whom the taxpayer submits it.

The certification is sent exclusively to the taxpayer or an authorised representative (e.g. managing director, board of directors).

The issue will be presented in a German-English version.

Note on the fees

- If the certification is issued for a predominantly public interest (e.g. when applying for a public contract), this fee may be waived after being reviewed by the tax office. In this case, the purpose for which the certification is to be granted and to whom it is to be presented must be stated when the application is submitted. If such information is missing, it is assumed that a fee is payable.
- If no public interest is pursued with the issuance of the certification or if you do not want to specify the purpose for which the certification is to be issued, the issuance of the certification is subject to a fee. In this case, the fee must be paid at the time of application. For information on how to make payment to the tax office, please see "Further information". The tax number for which the certification is to be issued and the competent tax office must be stated in the transfer. Please state "Verwaltungsgebühren" as the reason for payment.

Prerequisites

- **No prerequisites necessary.**

Documents required

- **Completed application**

Forms

- **Application for certification of tax-related matters**

(<https://www.berlin.de/sen/finanzen/dokumentendownload/steuern/informationen-fuer-steuerzahler-/steuerklassen/antrag-auf-erteilung-einer-bescheinigung-in-steuersachen-2016.pdf>)

Fees

EUR 17.90

Please note the information (in the service description)

Legal basis

- **Fiscal Code Application Decree (Anwendungserlass zur Abgabenordnung, AEO) according to § 1, no. 4**
(https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Weitere_Steuerthemen/Abgabenordnung/AO-Anwendungserlass/2014-01-31-Neubekanntmachung-AEO.pdf?__blob=publicationFile&v=2)
- **Fees and Contributions Act (Gesetz über Gebühren und Beiträge (GebBeitrG))**
(<https://gesetze.berlin.de/bsbe/document/jlr-GebBtrGBErahmen>)
- **Schedule of Administrative Charges (Verwaltungsgebührenordnung (VGebO))**
(<https://gesetze.berlin.de/bsbe/document/jlr-VwGebOBE2009rahmen>)

More information

- **Information on payments to the tax office**
(<https://service.berlin.de/dienstleistung/326135/>)

Notes on responsibility

The tax office where you are registered for tax purposes is competent.

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.