

Taxes: who pays when?

1. Turnover tax

Who?

Every businessperson (exceptions: e.g. doctors, physiotherapists)

When?

Usually on the 10th of the month following an advance-payment period (month or quarter)

2. Income tax

Who?

Businessperson (natural person)

When?

Quarterly advance payments; tax assessment after the end of the calendar year

3. Corporation tax

Who?

GmbH, AG, Genossenschaft

When?

Quarterly advance payments; tax assessment after the end of the calendar year

4. Trade tax

Who?

All commercial operators in industry, trade, crafts, services (exceptions: professional services and agriculture)

When?

Quarterly advance payments; tax assessment after the end of the calendar year

5. Church tax

Who?

Members of the Evangelical or Roman Catholic Church who are in gainful activity.

When?

Quarterly advance payments; tax assessment after the end of the calendar year

6. Deduction of prior turnover tax

Who?

Every businessperson liable to pay turnover tax (exceptions: e.g. doctors, physiotherapists)

When?

When the turnover tax is paid (see above)

7. Wage tax

Who?

Employer on behalf of employee

When?

Depending on period for which wage is paid (weekly, monthly)