

Trade tax statistics

Aim of the statistics: The trade tax statistics is used to analyze the structure and impact of trade tax as well as its economic effects. Furthermore, it serves as a tool to quantify future tax revenue, to evaluate planned amendments of tax law and as a basis of comprehensive tax simulation models.

Periodicity: Triennial (1998, 2001, 2004 etc.)

Regional classification: Federal territory, more detailed regional breakdown by Land, down to the municipality level, can be obtained from statistical offices of the Länder.

Reporting period: Calendar year

Survey population: Enterprises with a fixed place of business – referring to business enterprises as defined by the income tax act (Art. 15 EStG) - (Art. 2 Para.1 S. 1 and 2 GewStG) and itinerant trade enterprises (Art. 35a GewStG), as far as they are operated in the domestic territory and as far as a basic trade tax was set for the year under review.

Survey method: Secondary survey: Data for trade tax statistics are collected in data files and paper form as part of the tax assessment by local tax offices.

Survey characteristics: Official municipality code; legal form; economic activity code number; profit/loss; tax-free amounts; additions; deductions; basic tax; parent company; trade earnings

Legal bases:

EU legal basis: -

National legal basis: Art. 1 and 2 Para. 6 act on tax statistics (StStatG) of 11 October 1995, amended by Art. 5 of the act of 19 July 2006.

Subject-related breakdown: German Classification of Economic Activities (WZ), edition 2003 (WZ 2003); level of breakdown for tax statistics; size class of trade earnings; Länder