

The revenue authority's tax administration

The objective of the tax administration is the timely, uniform and complete levying of taxes according to the provisions stipulated by the law, as well as the creation of suitable framework conditions for securing Hamburg's revenues. The pages of the Hamburg tax administration provide you with information ([news](#)) on taxation matters, on [training opportunities](#), and on the [tax consultant examination](#). In the [questions & answers](#) section you will find help on the most important tax-related matters. On these pages you will also find [tax return templates and other documents for download](#), covering the tax periods from 2001.

For any queries regarding your individual taxation matters, please contact your relevant [revenue office](#).

Hamburg's revenue offices



(© Hamburg Revenue Authority – tax administration)

Hamburg has 15 revenue offices: eleven regional revenue offices and four revenue offices with special competences. For all of your tax-related queries, please contact your relevant regional revenue office, which will also supply you with all necessary forms. Alternatively, you can simply [download](#) the forms from the website of the Hamburg Revenue Authority.

Current information on tax legislation [More...](#)

The Revenue Authority's tax administration



(Hamburg Revenue Authority)

The tax administration has two main areas of responsibility:

Within the framework of the specific federal financial administration, the tax administration is the federal state's supreme fiscal authority and is in charge of the following tasks:

- Tax-related administrative management on behalf of the Federal Government (community-based taxes: wage tax, income tax, corporation tax, VAT, as well as federal taxes: insurance tax, solidarity surcharge).
- Supreme competent authority for local and regional taxes.
- Specialised and organisational coordination and control (monitoring) of the 15 subordinate [Hamburg revenue offices](#). Planning of the tax administration's budget.
- Automation of the federal finance administration.
- Supervisory authority for tax-related consultancy services ([tax consultant examination](#)).
- Supervision of the *Norddeutsche Akademie für Finanzen und Steuerrecht Hamburg* (North-German Academy for Finance and Tax Law Hamburg, NoA), the training institute for tax officials – higher degree in fiscal economics ([Diplom-Finanzwirt/-in](#)), and the training institute for obtaining a certificate in fiscal economics ([Finanzwirt/-in](#)). It is also the vocational training institute for employees of the federal state's fiscal administration.
- Estimation of revenues; participation in the transregional *Arbeitskreis Steuerschätzungen* (Working Group on Revenue Estimates).

For the head of administration of the revenue authority, the tax administration serves as a staff unit for fiscal policies and is in charge of the following tasks:

- Development of tax-related objectives, including human resources and budgetary resources; assessment and implementation of fiscal schemes.
- Participation in the development of federal tax legislation.
- Preliminary work for the sessions of the Federal Council (*Bundesrat*), the Conference of Finance Ministers, the Hamburg Senate, the Hamburg Parliament, and the Hamburg Finance Deputation.

Contact: [tax administration](#)

Links

[ELSTER](#) provides you with the option of supplying the revenue office with various tax declarations in electronic form. This can comfortably be done from your own home via the internet.

The website of the [Federal Ministry of Finance](#) provides comprehensive resources on [taxes](#). In addition to tax forms, you will find recent publications of the Ministry, fiscal legislation, and many other resources, such as the [VAT conversion rates](#).

Helpful tools include the calculation program for [vehicle taxes](#) for passenger cars, provided by the Federal Ministry of Finance, the calculation program for [vehicle taxes on motorcycles and heavy goods vehicles](#) initially registered before 1 July 2009, provided by the Lower Saxony Regional Finance Office (OFD), as well as the calculation program for [wage and income tax](#).

[The Federal Central Tax Office \(BZSt\)](#) provides information e.g. on facts relating to cross-border taxation. Here you can also apply for your VAT identification number.

Recent tax-related news and topics can also be viewed on the [internet portal of the Federal States' Fiscal Authority](#).

The website of the [Hamburg Finance Court](#) offers information on recourse to legal action in financial matters, as well as information on jurisdictions.