

SEPA Direct Debit Mandate: Automatic Payment of Taxes and Duties

You can have your taxes and duties automatically debited by the tax authorities by means of a SEPA direct debit mandate. This saves you time and money!

Competent Department

- [Finanzamt Bremen](#)
- [Finanzamt Bremerhaven](#)
- [Zentrale Informations- und Annahmestelle \(ZIA\) Bremen](#)
- [Zentrale Informations- und Annahmestelle \(ZIA\) Bremerhaven](#)
- [Zentrale Informations- und Annahmestelle \(ZIA\) Bremen-Vegesack](#)
- [Landeshauptkasse Bremen](#)
[Finanzkasse und Vollstreckungsstelle](#)

Basic information

Taxes and duties are payable at certain times (due date). By participating in the SEPA Direct Debit Scheme, you are ensured that your payments of due taxes and levies are made to the tax authorities on time. The risk of collecting the payments is borne by the tax authorities. The correct purpose of payment is also automatically taken into account during collection. This saves you monitoring effort and any costs for individual transfers. Your account will be debited one day after the due date at the earliest.

You can cancel your participation in the SEPA Direct Debit Scheme at any time. In addition, you can demand reimbursement of the debited amount within eight weeks, beginning with the debit date. The conditions agreed with your bank apply.

A separate SEPA direct debit mandate must be submitted for each tax number.

If your bank account changes, you should also issue a new SEPA direct debit mandate to the tax authorities.

Requirements

- You have a current account with a credit balance. In the case of call money accounts or other savings accounts, participation in the SEPA Direct Debit Scheme is not possible.
- The completed official form "SEPA Direct Debit Mandate" must be submitted to the tax authorities in good time before the due date. The SEPA direct debit mandate can be

submitted on the Internet via myELSTER (the link can be found under "More information" - "Where can I find out more?"), letter, fax or personal delivery. Submission by simple e-mail is not permitted.

- Please note that processing may take approximately 2 weeks.

What documents do I need?

- Your bank details (IBAN)
- Your tax number / your tax numbers
- SEPA direct debit mandate
 - signed twice

Procedure

You can declare your participation in the SEPA Direct Debit Scheme to your local tax office. Various official forms (SEPA direct debit mandates) are provided for this purpose, depending on the tax or levy. You can find the link to the form center under "Further information" - "Where can I find out more?".

The SEPA direct debit mandate must be signed in duplicate by the account holder. If the direct debit is to be made on behalf of another person who is liable for tax or duty, this person must also sign it. In the case of a joint tax number, the signature of both spouses/ partners is required.

The SEPA direct debit mandate can be submitted online via myELSTER (the link can be found under "Further information" - "Where can I find out more?"), by letter or in person. Sending a simple e-mail is not permitted.

You can track the direct debit from the tax authorities using the fixed creditor identification number (Federal State of Bremen: DE12FA000000103834 or City of Bremen) and the mandate reference number.

Legal bases

- [§ 675j des Bürgerlichen Gesetzbuches](#)

More information

Please make sure that your bank account has enough credit for the SEPA direct debit. If your bank account does not have the necessary credit, a direct debit will not be possible. In these cases, the tax authorities reserve the right to exclude you from the SEPA Direct Debit scheme and to charge you for the damage caused by returned direct debits. In these cases you would receive a written notification.

What deadlines must be paid attention to?

The SEPA mandate should be issued in good time before the taxes and levies are due. The payment deadlines result from the letters of the administration (e.g. notice, invoice, reminder).

How long does it take to process

The processing of your SEPA direct debit mandate can take approx. 2 weeks.

What are the costs?

There are no fees/costs for the successful debit.

Frequently asked Questions

- **How can I issue a SEPA direct debit mandate?**

You can declare your participation in the SEPA Direct Debit Scheme to your responsible tax authority. Depending on the tax or levy, various official forms (SEPA direct debit mandates) are provided for this purpose. Link to the form center: <https://www.finanzen.bremen.de/sepa-lastschriftmandate-26597>

- **Do I have to notify a change in bank details ?**

If the bank details change, a new SEPA mandate must be issued.

- **I no longer want to participate in the SEPA Direct Debit Scheme. What do I have to do?**

Please inform the competent authority in writing that you are withdrawing the SEPA mandate, stating your tax number or the cash reference number, and from when this withdrawal should apply. A specific form is not required.

For taxes, the notification can be made via myELSTER (<https://www.elster.de/eportal/start>).

- **How do I submit the SEPA direct debit mandate? Is an e-mail possible?**

The SEPA direct debit mandate can be submitted online via myELSTER (<https://www.elster.de/eportal/start>), by letter or in person. Transmission by simple e-mail is not permitted.

- **Who do I have to send the SEPA direct debit mandate to?**

You can use your tax number or the cash reference number to determine the responsible authority.

- Tax number beginning with 60 or 460 = Bremen tax office
- Tax number beginning with 75 or 475 = Bremerhaven tax office
- Tax number beginning with 57 or 457 = Bremerhaven tax office

- **What is SEPA and what does it mean?**

SEPA stands for "Single Payments Area". As of 01.02.2014, payment procedures had to be adapted to the rules of the Single European Payments Area (SEPA). The IBAN (International Bank Account Number) had thus replaced the account number and bank code.

- **Are final payments also collected as part of the SEPA direct debit mandate or do they have to be paid separately?**

This depends on which SEPA direct debit mandate you have issued. In the official form, you can limit the collection to certain tax types.

- **Are there any taxes or levies that do not participate in the SEPA Direct Debit Scheme?**

Yes, mandatory fines and land transfer tax.

- **I have questions about the debiting of my taxes and duties. Who can I contact?**

You will find the contact details on the letters from the authorities.

For questions regarding the reason and amount, please contact your responsible tax office or the authority that collects the levies.

For questions relating exclusively to payment transactions, please contact the Bremen State Main Cash Office or the Cash Office at the Bremerhaven Tax Office.

- **Can the SEPA direct debit mandate also be issued by another person for my payment obligation?**

Yes. The account holder must sign for this on the SEPA direct debit mandate.

- **How long is the SEPA direct debit mandate valid?**

The SEPA direct debit mandate may be revoked in writing at any time by the debtor or account holder.

In principle, a SEPA direct debit mandate that has already been issued remains valid for an unlimited period. Only if a SEPA direct debit mandate has not been used by the tax authorities for 36 months does it automatically expire. With each direct debit collection, these 36 months are counted from the beginning.

For technical reasons, the following notice will be issued in each notice: "Amounts can no longer be collected if your SEPA mandate has not been used again within 36 months of the last time it was used".

If you are concerned that the SEPA direct debit has not been made, please check your account statements from your bank.

- **My SEPA direct debit mandate was not taken into account in time by the tax authorities. Now late payment penalties have arisen that I did not cause. What can I do?**

Please submit an application for remission of the unjustified late payment surcharges to the competent authority (e.g. via myELSTER, letter, e-mail), stating your tax number or your tax reference number, and describe your request. The tax office cannot give you any information on this over the phone.