

99102065029000

Änderungsanzeigen zu Altersvorsorgeverträgen Prüfung

Heruntergeladen am 03.07.2025

<https://fimportal.de/xzufi-services/102548946/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102065029000
Leistungsbezeichnung I	Änderungsanzeigen zu Altersvorsorgeverträgen Prüfung
Leistungsbezeichnung II	Display changes to certified retirement provision or basic pension contracts
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Prüfung (29)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuererklärung (1060100)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.05.2024
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/altzertg/_1.html https://www.gesetze-im-internet.de/altzertg/_2.html https://www.gesetze-im-internet.de/altzertg/_2a.html
Teaser	If you, as the provider of a certified old-age provision or basic pension contract, wish to obtain or notify changes, you must notify them in advance.
Volltext	As a provider of certified pension and basic pension contracts, you must notify the certification office of the Federal Central Tax Office (BZSt) of changes in the following cases: • Standard change notification (contract changes) If you, as the provider of a certified retirement provision or basic pension contract, wish to change the terms and conditions of the contract, you must notify the certification body in advance. In the notification of amendment, you must list all amended text extracts with references and submit the corresponding exchange pages with the marked amendments. • Notification in the event of a change of provider If a certificate is transferred to a provider by transfer of ownership or by way of legal succession, for example through a merger (so-called change of provider), you must submit a notification of change as the new (receiving) provider. • Notification of change of provider data If the legal form, company name or registered office of your provider changes, you must submit a notification of change. You must submit the notification of change to a certified contract in writing to the BZSt. Note: In the case of standard change notifications, no certification criteria under the Retirement Provision Contracts Certification Act (AltZertG) may be affected, as these contract amendments can only be reviewed with a new certification application subject to a fee.

Modul	Sachverhalt
Erforderliche Unterlagen	• Standard change notification (contract changes): Annex to the standard change notification Exchange pages • Display when changing provider: Approval of the portfolio transfer from the Federal Financial Supervisory Authority (BaFin) Extract from the commercial register current provider certificate • Notification of changes to the provider data: current provider certificate
Voraussetzungen	They are providers of certified pension and basic pension contracts.
Kosten	There are no costs.
Verfahrensablauf	You must submit the notification of change for pension and basic pension contracts ("Riester" or "Rürup") by post to the Federal Central Tax Office (BZSt). • Call up the appropriate notification of change for your purpose on the BZSt website. • Complete the form electronically, print it out and sign it. • Send the form and all required documents by post to the BZSt office in Berlin. • The BZSt will check your notification of change. Once the review has been completed, the certification office of the BZSt will inform you by post of the result (approval or rejection) of the review of the notification of change to the old-age provision or basic pension contract concerned.
Bearbeitungsdauer	2 - 3 Monat(e)
Frist	There is no deadline.
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/RenteVorsorge/ZertifizierungAltersvorsorgeprodukte/Aenderungsanzeigen/aenderungsanzeigen_node.html
Hinweise	
Rechtsbehelf	• Appeal • Action before the tax court

Modul	Sachverhalt
Kurztext	• Notification of changes to retirement provision contracts Review • Providers of certified pension and basic pension contracts must notify changes in the following cases: in the event of changes to the terms of the contract when changing the provider in the event of changes to the provider data • Information from: Federal Central Tax Office (BZSt) • Application: Notification of change must be submitted by post to the Federal Central Tax Office (BZSt) • Responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Änderungsanzeigen zu Altersvorsorgeverträgen Prüfung, Änderungsanzeigen zu Altersvorsorgeverträgen Prüfung