

99102073001000

Entlastung vom deutschen Steuerabzug gemäß § 50c EStG Erteilung

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102548962/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102073001000
Leistungsbezeichnung I	Entlastung vom deutschen Steuerabzug gemäß § 50c EStG Erteilung
Leistungsbezeichnung II	Receive relief from German tax deduction in accordance with § 50c EStG
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Erteilung (1)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat

Modul	Sachverhalt
Lagen Portalverbund	Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	25.06.2024
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_50c.html
Teaser	If you would like to receive relief from German withholding tax, you can submit an application under certain conditions.
Volltext	<p>Domestic income from foreign artists, athletes, licensors and supervisory board members is subject to limited tax liability. The Federal Central Tax Office (BZSt) taxes this income in a tax deduction procedure.</p> <p>You can apply to the BZSt for relief from German withholding tax. Foreign taxpayers are relieved of German withholding tax by</p> <ul style="list-style-type: none"> • taxes already paid are refunded or • with a certificate of exemption, the tax deduction will no longer apply in full or in part in the future. <p>The following are subject to limited tax liability in Germany:</p> <ul style="list-style-type: none"> • Natural persons if they have neither a domicile nor their habitual residence in Germany and they earn German income. • Corporations, associations of persons and asset pools if they have neither their management nor their registered office in Germany and they earn German income. <p>Relief from German withholding tax can only be granted if there is a double taxation agreement (DTA) between Germany and your country of residence.</p>

Modul

Sachverhalt

If there is no DTA, the best you can do to avoid double taxation is to apply the relevant national regulations in your country of residence.

Applications for relief from tax deduction are processed by the BZSt.

Erforderliche Unterlagen

You must submit the following with your application

- Certificate of residence
- copy of the contract
- in the case of authorization: Power of attorney
- in refund cases: the tax certificate issued by the person liable for the refund
- in reimbursement cases where payment is to be made to a person other than the reimbursement creditor or the person submitting the application: an original authorization to collect issued by the reimbursement creditor

If you are submitting an application for a corporation, association of persons or estate, you must also enclose the following documents:

- Extract from the commercial register
- Organizational chart (with details of the percentage shareholding)

If necessary, the BZSt will request further documents for examination.

Voraussetzungen

Applications can be submitted by

- foreign artists
- foreign sportsmen and sportswomen
- foreign licensors
- foreign supervisory board members

Modul	Sachverhalt
	<p>Further requirements:</p> <ul style="list-style-type: none"> • In the case of reimbursement: payment of withholding tax <p>A double taxation agreement must exist between Germany and the country of residence.</p>
Kosten	There are no costs.
Verfahrensablauf	<p>You must apply for withholding tax relief in the BZSt online portal (BOP) at the Federal Central Tax Office (BZSt), Division St II 9.</p> <p>Online application:</p> <ul style="list-style-type: none"> • Register in the BOP. • If you have already registered for another procedure accessible via the BOP or registered in the ELSTER online portal, you do not need to register again. • Select the form "Application for relief (refund/exemption) from German tax deduction pursuant to Section 50c EStG (including licenses, artists, athletes)". • Complete the form and send it off. • Attach a certificate of residence and the other required documents to the application form. • Your application will be processed and checked by the BZSt. • You will receive a certificate of exemption or a notice of exemption (refund) or a notice of rejection of your application. The BZSt's decision will also be made available to you via the BOP. • If a certificate of exemption is issued, the refund debtor will receive a corresponding notification in the form of a copy of the certificate of exemption for their files. • In the case of applications for reimbursement, the reimbursement amount will be paid approximately 4 weeks after receipt of the exemption certificate.

Modul	Sachverhalt
	<p>Written application:</p> <p>A written paper application is now only provided for hardship cases. The prerequisite for a written application is that the applicant does not have the option of submitting an application via the BOP.</p> <p>If the informal application for recognition of a hardship case is granted, the applicant will receive the application form by letter.</p>
Bearbeitungsdauer	<p>3 Monat(e)</p> <p>Please refer to the BZSt website for current processing times.</p>
Frist	<p>for refund applications: within 4 years of the end of the calendar year in which the remuneration was received or not before the end of 1 year after payment of the tax deductions</p>
weiterführende Informationen	<p>https://www.bzst.de/DE/Unternehmen/Abzugsteuern/Abzugsteuerentlastung/abzugsteuerentlastung_node.html</p> <p>https://www.bzst.de/SiteGlobals/Kontaktformulare/DE/Abzugsteuer/Abzugsteuerentlastung_KMV/kontakt_abzugsteuerentlastung_kmv_node.html</p> <p>https://www.bzst.de/DE/Unternehmen/Abzugsteuern/Abzugsteuerentlastung/Elektronische_Datenuebermittlung/elektronische_datenuebermittlung_node.html</p>
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> • Appeal • Fiscal court action (Cologne Fiscal Court)
Kurztext	<ul style="list-style-type: none"> • Relief from German withholding tax in accordance with § 50c EStG Issue • Persons with limited tax liability can be relieved of German withholding tax • Relief through: <ul style="list-style-type: none"> • Reimbursement of the tax amounts already paid or • Granting of a full or partial exemption • Applications can be made: <ul style="list-style-type: none"> • persons with limited tax liability • foreign artists • foreign supervisory board members

Modul	Sachverhalt
	<ul style="list-style-type: none"> • foreign licensors • foreign sportsmen and sportswomen • Information from: Federal Central Tax Office (BZSt) • Application via: Application must be made online on the online portal of the Federal Central Tax Office (BZSt) • Exceptions are possible in cases of hardship • Responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>Forms available: Yes</p> <p>Written form required: Yes</p> <p>Informal application possible: No</p> <p>Personal appearance required: No</p> <p>Online services available: Yes</p>
Ursprungsportal	Entlastung vom deutschen Steuerabzug gemäß § 50c EStG Erteilung, Entlastung vom deutschen Steuerabzug gemäß § 50c EStG Erteilung