

99102074058000

Erstattung von abgeführter Kapitalertragsteuer an Steuer-Ausländer Durchführung

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102548965/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102074058000
Leistungsbezeichnung I	Erstattung von abgeführter Kapitalertragsteuer an Steuer-Ausländer Durchführung
Leistungsbezeichnung II	Request refund of withheld capital gains tax to foreign residents
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	Durchführung (58)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

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Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.12.2020
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	§ Section 50c (3) EStG https://www.gesetze-im-internet.de/estg/_50c.html
Teaser	If you are a foreign recipient (creditor) of domestic investment income, you may be fully or partially relieved of capital gains tax under certain circumstances.
Volltext	The Federal Central Tax Office (Bundeszentralamt für Steuern, BZSt) refunds the withheld and remitted capital gains tax that exceeds the withholding tax rate provided for under the treaty on the avoidance of double taxation applicable in the specific country or that is to be refunded under sections 43b or 44a(9) of the German Income Tax Act (Einkommensteuergesetz, EStG). The refund procedure is only applicable to certain domestic investment income that is subject to withholding tax. The refund of investment income tax may be excluded in the case of certain types of investment income (for example, profit participation rights or receivables from profit participation) or in the case of dysfunctional or insubstantial companies. This regulation is thus directed against tax arrangements through which an attempt is made to achieve relief from capital gains tax by taking advantage of treaty or directive benefits. You submit your application in writing to the Federal Central Tax Office (BZSt) using the official form.
Erforderliche Unterlagen	The documents required for the refund vary depending on the information in your application and the regulations in the double taxation agreement.

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In the case of a profit distribution from a listed stock corporation (AG) or Societas Europaea (SE):

- An original tax certificate in the name of the applicant in accordance with model III.

In the case of an open or hidden profit distribution of a non-listed corporation:

- a copy of the shareholders' resolution
- an original confirmation of payment from the tax office responsible for the debtor
- an original tax certificate in the name of the applicant in accordance with model II
- in the case of a first-time application or a change in the shareholding structure, you must submit a copy of the partnership agreement

In the case of a hidden profit distribution:

- a copy (cover sheet, shareholding structure and findings on the hidden profit distribution) of the tax audit report
- a confirmation of payment from the tax office responsible for the debtor

In the case of a profit participation right, typical silent partnership, partiarisches Darlehen, Gewinnobligationen or other rights with profit participation:

- Documents on the basis of entitlement to the capital gains (for example, a copy of the securities prospectus or other contractual agreements)

Voraussetzungen

Applications may be submitted by:

- natural persons resident abroad and

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	• legal entities, to whom domestic investment income is attributable as a creditor at the time of accrual
Kosten	none **Notice:** The refund procedure at the BZSt is free of charge. Obtaining the necessary documents (e.g. tax certificate from the custodian bank at the last domestic paying agent) may involve costs for the applicant. The BZSt has no influence on this.
Verfahrensablauf	You must submit the application for refund of capital gains tax in writing to the Federal Central Tax Office (BZSt), Unit St I B3. • Download the application from the BZSt website or directly from the form server of the Federal Tax Administration. Fill out the application electronically. Print it out and sign it. • Send the application and all documents by mail to the BZSt office in Bonn. • Your application will be processed and checked by the BZSt. • If your application is approved, you will receive a written notice of exemption and refund by mail. • By obtaining an exemption certificate in advance, you can in certain cases avoid having to deduct tax from the capital gain from the outset or take advantage of a reduced tax rate.
Bearbeitungsdauer	• for processing the application: at least 6 months
Frist	The statutory application period is 4 years after the end of the calendar year in which the capital gains were paid. However, this period does not end before the expiry of 6 months from the date of payment of the tax.
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Kapitalertraege/Kapitalertragsteuerentlastung/Schriftliches_Antragsverfahren/Erstattungsverfahren_50d/erstattungsverfahren

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	n_50d.html#js-toc-entry1 https://www.bzst.de/SharedDocs/Downloads/DE/Kapitalertragsteuerentlastung/merkblatt_DBA_Japan.pdf?__blob=publicationFile&v=3
Hinweise	
Rechtsbehelf	• Appeal • action before the finance court
Kurztext	• Reimbursement of withheld capital gains tax to non-resident taxpayers Implementation • Foreign recipients (creditors) of capital gains can be fully or partially relieved of German capital gains tax (KapSt) by means of a refund in cases regulated by law • Applications can be submitted by: • natural persons resident abroad and • legal entities, • to whom, as creditors, investment income is attributable at the time of receipt. • Information provided by: Federal Central Tax Office (BZSt) • Application via: Application must be made in writing to the Federal Central Tax Office (BZSt) using the official form. • responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	
Zuständige Stelle	
Formulare	1. Forms: yes 2. Online procedure possible: no 3. Written form required: yes 4. Personal appearance required: no https://www.formulare-bfinv.de/ffw/action/invoke.do?id=010005_de_en https://www.formulare-bfinv.de/ffw/action/invoke.do?id=010004-International https://www.formulare-bfinv.de
Ursprungsportal	Erstattung von abgeführter Kapitalertragsteuer an Steuer-Ausländer Durchführung, Erstattung von abgeführter Kapitalertragsteuer an Steuer-Ausländer Durchführung