99102075012000

Befreiungsbescheinigung nach § 9 InvStG Ausstellung

Modul	Sachverhalt
Leistungsschlüssel	99102075012000
Leistungsbezeichnung I	Befreiungsbescheinigung nach § 9 InvStG Ausstellung
Leistungsbezeichnung II	Apply for exemption certificate for tax-privileged foreign investors of investment funds
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	Ausstellung (12)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuern und Abgaben für Betriebe (2040200)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	20.11.2020
Fachlich freigegen durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/invstg_2018/__9.html https://www.gesetze-im-internet.de/ao_1977/BJNR006130976.html#BJNR006130976BJNG001001301
Teaser	Tax-privileged foreign investors in investment funds may, under certain conditions, apply for an exemption certificate for full or partial tax exemption of the investment fund.
Volltext	Since 1.1.2018, investment funds are subject to tax with their • domestic investment income, • domestic real estate income and • other domestic income to corporate income tax. With the exemption certificate, investment funds can prove the tax status of their tax-privileged foreign investors so that the investment fund is partially or fully tax-exempt. Foreign investors can apply for the exemption certificate at the Federal Central Tax Office (BZSt). Investors must then submit the original copy of this exemption certificate to their investment fund. If no exemption certificate is applied for or submitted to the investment fund, the investment fund's income, if not exempt from taxation, is subject to corporate income tax.
Erforderliche Unterlagen	When applying for the exemption certificate, you must submit: • Excerpt from the commercial register or comparable proof of registration in the state of origin. • Proof of recognition of charitable, benevolent or

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	ecclesiastical purposes in the country of origin • Articles of association, foundation law or other constitution • Activity report • Statement of income and expenditure • Cash report • Balance sheet with evidence of the formation and development of reserves • Records on the receipt of donations and their use for the intended purpose • Minutes of the board of directors, if applicable
Voraussetzungen	The application for the issuance of an exemption certificate may be submitted by: • tax-privileged foreign investors who hold shares in investment funds domiciled and managed in the following countries: • Belgium • Bulgaria • Denmark • Estonia • Finland • France • Greece • Ireland • Italy • Croatia • Latvia • Lithuania • Luxembourg • Malta • Netherlands • Austria • Poland • Portugal • Romania • Sweden • Slovakia • Slovenia • Spain • Czech Republic • Hungary • United Kingdom • Cyprus

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	• Australia • Liechtenstein • Canada Further requirements: • the foreign investors must be resident in a country providing administrative and debt collection assistance and • be comparable to German tax-exempt investors. • A foreign investor is comparable if he has a • corporation • association of persons or • estate is • which, according to the statutes • the foundation business or • the other constitution and according to the actual management exclusively and directly • charitable • charitable or

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	• ecclesiastical purposes serves and the foreign investor • promotes the tax-privileged purposes of natural persons in Germany or • contributes to the reputation of the Federal Republic of Germany abroad
Kosten	none
Verfahrensablauf	You must submit the application for the exemption certificate in writing to the Federal Central Tax Office (BZSt). • Download the form from the online form management system (FMS) of the Federal Tax Administration (BFINV) and fill it out. • Print out the completed application form. The application form must then be returned by • a legal representative of the investor or • his authorized representative be signed. • Send the signed form together with the other required documents by mail to the office of the Federal Central Tax Office (BZSt) in Bonn.

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	• The BZSt will check your application. If necessary, you will have to answer further questions or submit additional documents. • If the BZSt approves your application, it will send you the issued exemption certificate by mail. • Forward the original (not a copy) of your exemption certificate to the investment fund by mail. • The investment fund will claim your tax benefit from the tax authorities. Notice: Postal delivery of the exemption certificate abroad is only possible if permitted by international law. In the case of some states, the BZSt is not permitted under international law to deliver the status certificates by mail (a current list of these states can be found on the BZSt website under "Questions and Answers"). In these cases, the specification of a domestic (German) authorized recipient is mandatory.
Bearbeitungsdauer	
Frist	• Application: the exemption certificate can be applied for retroactively for a maximum period of up to 6 months before the date of application (the date of receipt of the application by mail is decisive). • Validity of the exemption certificate: 3 years, after which a new application must be submitted.
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/EUInternational/Auslaendische_Investmentfonds/Befreiungsbescheinigung/befreiungsbescheinigung_node.html#js-toc-entry1 https://www.formulare-bfinv.de/ffw/catalog/openForm.do?path=catalog%3A%2F%2FUnternehmen%2Finvges%2Fab2018%2F010128 https://www.formulare-bfinv.de/ffw/images/anleitung_fms_internet.pdf
Hinweise	
Rechtsbehelf	• Appeal • administrative court action
Kurztext	• Exemption certificate according to § 9 InvStG Issue

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	• With the exemption certificate, tax-privileged foreign investors prove their tax status vis-à-vis investment funds • can apply for the exemption certificate: • foreign investors in investment funds domiciled and managed in the following countries: • Belgium • Bulgaria • Denmark • Estonia • Finland • France • Greece • Ireland • Italy • Croatia • Latvia • Lithuania • Luxembourg • Malta • Netherlands • Austria • Poland • Portugal • Romania • Sweden • Slovakia • Slovenia • Spain • Czech Republic • Hungary • United Kingdom • Cyprus • Australia • Liechtenstein • Canada • Information provided by: Federal Central Tax Office (BZSt) • Application via: Exemption certificate must be applied for in writing at the Federal Central Tax Office (BZSt) • responsible: Federal Central Tax Office (BZSt)

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	Notice: German tax-privileged investors must apply for their exemption certificate at the tax office responsible for them.
Ansprechpunkt	
Zuständige Stelle	
Formulare	• Forms: yes • Online procedure possible: no • Written form required: yes (signed application) • Personal appearance: no https://www.formulare-bfinv.de/ffw/action/invoke.do?id=010129
Ursprungsportal	Befreiungsbescheinigung nach § 9 InvStG Ausstellung, Befreiungsbescheinigung nach § 9 InvStG Ausstellung