

99102076058000

Entlastung von der deutschen Kapitalertragsteuer durch Erteilung von Freistellungsbescheinigungen an ausländische Gesellschaften Durchführung

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102548969/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102076058000
Leistungsbezeichnung I	Entlastung von der deutschen Kapitalertragsteuer durch Erteilung von Freistellungsbescheinigungen an ausländische Gesellschaften Durchführung
Leistungsbezeichnung II	Apply for (partial) exemption from German capital gains tax for foreign corporations
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	

Modul	Sachverhalt
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Durchführung (58)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
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 (2) EStG https://www.gesetze-im-internet.de/estg/_50d.html
Teaser	If you wish to be exempt from German capital gains tax, you can obtain an exemption certificate under certain conditions.
Volltext	In special cases, foreign recipients (creditors) of investment income can be fully or partially exempted from capital gains tax (KapSt). An exemption certificate can only be issued to a corporation domiciled abroad that holds at least a 10 percent direct interest in a distributing corporation with unlimited tax liability. The exemption from capital gains tax may be excluded in certain cases (for example, in the case of dysfunctional or insubstantial companies). This provision is aimed at preventing tax arrangements that attempt to take advantage of treaty or directive benefits in order to obtain relief from capital gains tax. You submit your application for exemption from German withholding tax on investment income in writing to the Federal Central Tax Office (BZSt).
Erforderliche Unterlagen	When submitting the application, you must submit:

Modul	Sachverhalt
	• appropriate power of attorney in the event that the application is submitted through an authorized representative • Proof of the amount of direct participation in the nominal capital of the affiliated company, for example: • Contracts on the acquisition of shares or notarized current list of shareholders • Proof of the justification of the capital income, for example: • Profit participation rights agreement • Loan agreement
Voraussetzungen	Applications may be submitted by: • legal entities resident abroad • who are subject to taxes on income or profits in their country of residence without being exempt from such taxes, and • who receive investment income from domestic corporations subject to unlimited taxation in which they hold a direct interest of at least 10 percent
Kosten	none
Verfahrensablauf	You must submit the application for exemption in writing to the Federal Central Tax Office (BZSt), Unit St I B 3. • Download the application from the BZSt website. Fill out the application electronically. Print it out and sign it. • The tax authority of the foreign country must confirm residency. • Then send the application and all documents by mail to the BZSt office in Bonn. • Your application will be processed and checked by the BZSt. • You will receive an exemption certificate or a notice of rejection of your application by mail. • In the event that an exemption certificate is issued, the distributing corporation (debtor) may omit the tax deduction in whole or in part from the outset if the exemption certificate is available.
Bearbeitungsdauer	• for processing the application: 3 months after complete submission of all required evidence

Modul	Sachverhalt
Frist	Application: The validity of the exemption certificate begins at the earliest on the day on which the application is received by the Federal Central Tax Office (BZSt). Validity of the exemption certificate: at least 1 to a maximum of 3 years, after which a new application must be submitted
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Kapitalertraege/Kapitalertragsteuerentlastung/Schriftliches_Antragsverfahren/Freistellungsverfahren_50d/freistellungsverfahren_50d_node.html
Hinweise	
Rechtsbehelf	• Appeal • Tax court action
Kurztext	• Relief from German capital gains tax by issuing exemption certificates to foreign companies Implementation • Foreign recipients (creditors) of investment income may, in special cases, be granted full or partial relief from capital gains tax (KapSt) by means of exemption certificates • Applications can be submitted: • Legal entities domiciled abroad • who are subject to taxes on income or profits in their country of residence without being exempt therefrom and • who receive investment income from domestic corporations with unlimited tax liability in which they hold a direct interest of at least 10 percent. • Information provided by: Federal Central Tax Office (BZSt) • Application via: Application must be made in writing to the Federal Central Tax Office (BZSt). • responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	
Zuständige Stelle	
Formulare	• Forms: yes • Online procedure possible: no • Written form required: yes • Personal appearance required: no

Modul	Sachverhalt
	https://www.formulare-bfinv.de/ffw/action/invoke.do?id=010069 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=010183 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=010186
Ursprungsportal	Entlastung von der deutschen Kapitalertragsteuer durch Erteilung von Freistellungsbescheinigungen an ausländische Gesellschaften Durchführung, Entlastung von der deutschen Kapitalertragsteuer durch Erteilung von Freistellungsbescheinigungen an ausländische Gesellschaften Durchführung