

99102077001000

Status certificate pursuant to § 7 (3) InvStG Issuance

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102548971/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102077001000
Leistungsbezeichnung I	Status certificate pursuant to § 7 (3) InvStG Issuance
Leistungsbezeichnung II	Apply for a status certificate for a reduction in tax on income from foreign 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	Erteilung (1)
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	20.04.2021
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/invstg_2018/_7.html https://www.gesetze-im-internet.de/invstg_2018/_4.html https://www.gesetze-im-internet.de/kagb/_1.html https://www.gesetze-im-internet.de/kagb/_2.html https://www.gesetze-im-internet.de/invstg_2018/_7.html https://www.gesetze-im-internet.de/invstg_2018/_4.html https://www.gesetze-im-internet.de/kagb/_1.html https://www.gesetze-im-internet.de/kagb/_2.html
Teaser	Foreign investment funds that generate taxable income in Germany can, under certain conditions, apply for a status certificate to reduce their tax burden.
Volltext	<p>Since 1.1.2018, foreign investment funds have been subject to tax with their</p> <ul style="list-style-type: none"> • domestic investment income, • domestic real estate income and • other domestic income <p>to corporate income tax. If a foreign investment fund generates taxable income in Germany, it can apply for a status certificate. With this status certificate, the investment fund can reduce its capital capital gains tax to 15 per cent.</p> <p>The Federal Central Tax Office (BZSt) issues the status certificate for investment funds,</p> <ul style="list-style-type: none"> • for which the management of the legal representative (usually the capital management

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company) is located abroad and

- whose income subject to corporation tax in Germany is exclusively subject to withholding tax.

The following entities meet the requirements of an investment fund:

- Undertakings for Collective Investment in Transferable Securities (UCITS)
- Alternative investment funds (AIF)
- Entities whose number of investors is limited to one, but which otherwise meet the requirements for an investment fund
- Corporations that are prohibited from operating as a business and that are not subject to income taxation or are exempt from such taxation.
- investment funds managed by AIF capital management companies

Investment funds must have a status certificate for

- each individual fund or
- each sub-fund of an umbrella

apply.

No separate status certificate is to be applied for unit classes.

The application for the issuance of the status certificate must be submitted in writing to the BZSt.

Notice:

Domestic investment funds apply for the status certificate at the locally competent tax office.

Foreign investment funds whose income that is taxable in Germany is not subject to withholding tax in whole or in part also apply for the status certificate at the locally competent tax office.

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Only foreign investment funds whose income that is taxable in Germany is fully subject to withholding tax or which do not generate any income that is taxable in Germany apply for the status certificate from the BZSt.

Erforderliche Unterlagen

When applying for the status certificate, you must submit:

- Tax number (if already assigned)
- Serial number (if already assigned)
- in the case of an undertaking for collective investment in transferable securities (UCITS) authorised for distribution in Germany:
 - corresponding notification from the Federal Financial Supervisory Authority (BaFin) or
 - BaFin ID
- in the case of an undertaking for collective investment in transferable securities (UCITS):
 - UCITS passport (UCITS Attestation)
- in all other cases:
 - Current investment conditions of the investment fund. If the investment terms and conditions do not contain the current name of the investment fund, you must also provide evidence of name changes in the form of suitable documentation.

Voraussetzungen

Applications for the status certificate may be submitted:

- Investment funds
 - where the management of the legal representative (usually the capital management company) is located abroad and
 - whose income subject to corporation tax in Germany is subject to withholding tax.
- The following entities meet the requirements of an investment fund:
 - Undertakings for collective investment in transferable securities (UCITS)
 - Alternative Investment Fund (AIF)
 - Undertakings whose number of investors is limited to one, but which otherwise meet the requirements of an investment fund
 - Corporations that are prohibited from operating as a business and that are not subject to income taxation

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	<p>or are exempt from such taxation.</p> <ul style="list-style-type: none"> • investment funds managed by AIF capital management companies
Kosten	none
Verfahrensablauf	<p>You must submit the application for the status certificate in writing to the Federal Central Tax Office (BZSt).</p> <ul style="list-style-type: none"> • Download the application form from the online form management system (FMS) of the Federal Tax Administration (BFINV) and complete it. • Print out the completed application form. The application form must then be received by <ul style="list-style-type: none"> • a legal representative of the investment fund or • its authorised representative <p>must sign the application form.</p> <ul style="list-style-type: none"> • Send the signed application form together with the other required documents by post to the BZSt office in Berlin. • The BZSt will check your application. You may have to answer further questions or submit additional documents. • If your application is approved, the BZSt will send you the status certificate by post to the address of the legal representative or receiving agent stated in the application form. In the other case, you will receive a rejection notice by mail. <p>Notice:</p> <p>Postal delivery of the status certificate abroad is only possible if this is permitted under international law. In the case of some states, the BZSt is not permitted under international law to send the status certificates by post (a current list of these states can be found on the BZSt website under "Questions and Answers - Formal"). In these cases, it is mandatory to indicate a domestic (German) receiving agent.</p>

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Bearbeitungsdauer	<ul style="list-style-type: none"> • for the issuance of the status certificate: usually 12 weeks • Application: the status certificate can be applied for retroactively for a maximum period of 6 months before the date of application (the date of receipt of the application is decisive). • Validity of the status certificate: maximum 3 years, after which a new application must be submitted Notice: If the status certificate is not available at the time of the inflow of the capital gains, the capital gains tax will be withheld in full. In this case, it is still possible to apply for a refund retrospectively - subject to the 18-month deadline.
Frist	<ul style="list-style-type: none"> • Application: the status 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 is decisive). • Validity of the status certificate: maximum 3 years, after which a new application must be submitted. Notice: If the status certificate is not available at the time of the inflow of the capital gains, the capital gains tax will be withheld in full. In this case, it is still possible to apply for a refund retrospectively - subject to the 18-month deadline.
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/EUInternational/Auslaendische_Investmentfonds/Statusbescheinigung/statusbescheinigung_node.html https://www.formulare-bfinv.de/ffw/images/anleitung_fms_internet.pdf https://www.bzst.de/DE/Unternehmen/EUInternational/Auslaendische_Investmentfonds/Statusbescheinigung/statusbescheinigung_node.html https://www.formulare-bfinv.de/ffw/images/anleitung_fms_internet.pdf
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> • Appeal • Administrative court action
Kurztext	<ul style="list-style-type: none"> • Status certificate in accordance with section 7(3) of the InvStG Issuance • pay less tax with a status certificate: tax deduction reduced to 15 percent for foreign investment funds

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that generate taxable income in Germany

- Investment funds that meet the following requirements can apply for the status certificate:
 - Undertakings for Collective Investment in Transferable Securities (UCITS)
 - Alternative investment funds (AIF)
 - Organisms whose number of investors is limited to one, but which otherwise meet the requirements of an investment fund
 - Corporations that are prohibited from operating as a business and that are not subject to income taxation or are exempt from such taxation.
 - Investment assets managed by AIF capital management companies.
- Information provided by: Federal Central Tax Office (BZSt)
- Application via: Status certificate must be applied for in writing from the Federal Central Tax Office (BZSt).
- responsible: Federal Central Tax Office (BZSt)

Ansprechpunkt

https://www.bzst.de/SiteGlobals/Kontaktformulare/DE/Ausl_Investmentfonds/Statusbescheinigung/kontakt_status_node.html;jsessionid=1AE48AFA4ED0C0E7EFCB3A9416BD7FB6.live6811

https://www.bzst.de/SiteGlobals/Kontaktformulare/DE/Ausl_Investmentfonds/Statusbescheinigung/kontakt_status_node.html;jsessionid=1AE48AFA4ED0C0E7EFCB3A9416BD7FB6.live6811

Zuständige Stelle
Formulare

- Forms: yes
- Online procedure possible: no
- Written form necessary: yes
- personal appearance: no

<https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034265>

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Ursprungsportal

Statusbescheinigung nach § 7 Abs. 3 InvStG Erteilung,
 Status certificate pursuant to § 7 (3) InvStG Issuance