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Vereinfachtes Verfahren zur Ermäßigung oder Freistellung von Abzugsteuern nach § 50d Absatz 5 und 6 EStG (Kontrollmeldeverfahren) Ermächtigung

Heruntergeladen am 22.05.2025

<https://fimportal.de/xzufi-services/102552405/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102081099000
Leistungsbezeichnung I	Vereinfachtes Verfahren zur Ermäßigung oder Freistellung von Abzugsteuern nach § 50d Absatz 5 und 6 EStG (Kontrollmeldeverfahren) Ermächtigung
Leistungsbezeichnung II	Apply for participation in the control reporting procedure for relief from withholding taxes
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus

Modul	Sachverhalt
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Ermächtigung (99)
SDG-Informationsbereich	nicht SDG-relevant
Lagen Portalverbund	Steuererklärung (1060100), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	25.01.2021
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_50d.html
Teaser	If you owe remuneration for the transfer of rights or certain capital gains, you can apply for authorisation to use the control reporting procedure in order to be able to withhold all or part of the tax under certain conditions.
Volltext	In the control reporting procedure, the debtor omits the tax deduction or makes it only according to the maximum permissible tax rate under the double taxation agreement (DTA). This only applies to creditors who are resident in a foreign state with which a corresponding DTA exists. The respective double taxation treaty regulates whether the debtor can omit the tax deduction in whole or in part. If you participate in the control reporting procedure, you must report the payments made to the Federal Central Tax Office (BZSt) and your local tax office annually (annual control report). You submit your application to participate in the control reporting procedure in writing by post to the BZSt.

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****Notes****

Authorisation to use the control reporting procedure is subject to revocation at any time.

The debtor's existing filing obligations for investment income and liability in the event of improper use of the control reporting procedure remain unaffected.

Erforderliche Unterlagen

- none

Voraussetzungen

You can make an application if you:

- Debtors of certain investment income are and
 - the identity of your foreign resident creditor and
 - his entitlement to claim tax relief can be established without further investigation before the income is paid out.
- Are the debtor of benefits for the transfer of rights.

Other requirements:

- Your investment income or remuneration paid per creditor may not exceed the following amount limits during a calendar year:
 - Individual amounts: EUR 5,500 (gross amount excluding VAT).
 - Annual amounts: EUR 40,000 (gross amount without VAT)
 - certain capital gains: EUR 40,000 (gross amount)
- Your creditor of the investment income or remuneration must be resident in a state with which Germany has concluded a double taxation agreement.
- You can only use the control reporting procedure for investment income if the exemption procedure is not applicable.

Kosten

- none

Verfahrensablauf

You must submit the application for participation in the control reporting procedure in writing to the Federal Central Tax Office (BZSt).

- Call up the application for participation in the control reporting procedure on the BZSt website.

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	• Complete and sign the application. • Send the application to the BZSt by post. • Your application will be examined by the BZSt. • The Federal Central Tax Office will notify you of its decision on your application to participate in the control reporting procedure in writing by post in the form of a notice.
Bearbeitungsdauer	• for processing the application: 2 to 4 weeks
Frist	• none
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Kapitalertraege/Kapitalertragsteuerentlastung/Schriftliches_Antragsverfahren/KMV/kmv_node.html https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Internationales_Steuerrecht/Allgemeine_Informationen/2009-05-20-Entlastung-Abzugsteuern-DBA-Kontrollmeldeverfahren-Kapitalertraege.html
Hinweise	
Rechtsbehelf	
Kurztext	• Simplified procedure for the reduction or exemption of withholding taxes in accordance with section 50d(5) and (6) of the EStG (control notification procedure) Authorisation • to apply for participation in the simplified procedure for the relief of withholding taxes • for capital gains: • Authorisation of the debtor to use the control notification procedure, only insofar as the exemption procedure is not applicable, in order to • to refrain from withholding tax on certain investment income or • to make this deduction only in accordance with the maximum permissible tax rate under a double taxation agreement • for licenses: • Authorisation of the debtor to refrain from withholding tax on a payment to the foreign creditor or to withhold tax at a lower tax rate • only if the remuneration cannot be taxed in Germany or can only be taxed at a lower rate in

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Germany in accordance with a double taxation agreement

- the authorisation is granted for an unlimited period, but subject to revocation at any time
- once the authorisation has been granted, no separate application for exemption from withholding tax is required
- the authorization is valid for:
 - individual amounts up to a maximum of EUR 5,500 (gross amount excluding VAT) per creditor
 - annual amounts up to a maximum of EUR 40,000 (gross amount excluding VAT) per creditor
 - certain capital gains up to a maximum of EUR 40,000 (gross amount) per creditor during a calendar year
- Requests to participate in the control notification procedure may be submitted by:
 - Debtor of certain capital gains, if
 - the identity of the creditor resident abroad and
 - his entitlement to claim tax relief can be established without further investigation before the income is paid out
 - Debtor of services for the transfer of rights
- Information provided by: Federal Central Tax Office (BZSt)
- Application: in writing by post 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
<https://www.formulare-bfinv.de/ffw/action/invoke.do?id=010007>

Ursprungsportal

Vereinfachtes Verfahren zur Ermäßigung oder Freistellung von Abzugsteuern nach § 50d Absatz 5 und 6 EStG (Kontrollmeldeverfahren) Ermächtigung, Vereinfachtes Verfahren zur Ermäßigung oder Freistellung von Abzugsteuern nach § 50d Absatz 5 und 6 EStG (Kontrollmeldeverfahren) Ermächtigung