99102040010000, 99102040010000

Capital gains tax exemption

Modul	Sachverhalt
Leistungsschlüssel	99102040010000, 99102040010000
Leistungsbezeichnung I	Capital gains tax exemption
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Befreiung (010)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200), Einkommensteuer und Kirchensteuer (1060200)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	19.12.2022
Fachlich freigegen durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/__20.html https://www.gesetze-im-internet.de/estg/__32d.html https://www.gesetze-im-internet.de/estg/__43.html https://www.gesetze-im-internet.de/estg/__43a.html https://www.gesetze-im-internet.de/estg/__44.html http://www.gesetze-im-internet.de/estg/__44a.html https://www.gesetze-im-internet.de/estg/__44b.html https://www.gesetze-im-internet.de/estg/__20.html https://www.gesetze-im-internet.de/estg/__32d.html https://www.gesetze-im-internet.de/estg/__43.html https://www.gesetze-im-internet.de/estg/__43a.html https://www.gesetze-im-internet.de/estg/__44.html http://www.gesetze-im-internet.de/estg/__44a.html https://www.gesetze-im-internet.de/estg/__44b.html
Teaser	Here you can find out how to avoid a capital gains tax deduction.
Volltext	In certain cases, you can avoid the deduction of tax on investment income from the outset: **Exemption order** If your taxable investment income does not exceed € 801 or € 1,602 for jointly assessed spouses/life partners per year, an exemption order to your bank is sufficient to avoid the deduction of tax on investment income by the bank. You can also distribute the saver's lump sum of €801/€1,602 among several banks. It is not permitted to limit the exemption order to individual accounts or custody accounts within a credit institution. **Non-assessment certificate (NV certificate)** If your income, including investment income, does not exceed the basic income tax exemption amount in the calendar year, you can apply for a non-assessment certificate from your local tax office. The tax office will

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	then send you the non-assessment certificate. Once you have submitted the non-assessment certificate to your bank, it can pay out the investment income without deducting tax. Please bear in mind that you will need one certificate for each bank where you receive investment income. A non-assessment certificate will not be issued if you are likely to be assessed for income tax or if you apply for one. Therefore, you will not receive a non-assessment certificate if, for example, the tax office has determined a remaining loss deduction for you. The non-assessment certificate is issued subject to revocation, is valid for a maximum of three years and must expire at the end of a calendar year.
Erforderliche Unterlagen	• Identification number (you must provide your identification number (of both spouses/partners, if applicable)). • Proof of the right of disposal • If legal representatives apply for a non-assessment certificate for a minor child, this application must be accompanied by proof that the child's capital assets are involved (e.g. the children's authorization to dispose of the accounts).
Voraussetzungen	
Kosten	None.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	This service is provided by the tax offices. Find your local tax office at [https://ias.fin-nrw.de/.](https://ias.fin-nrw.de/)
Rechtsbehelf	

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Kurztext	
Ansprechpunkt	
Zuständige Stelle	Contact the tax office responsible for you. You can find this using the tax office search on the website of the Federal Central Tax Office. You can also contact your bank. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Formulare	• Exemption order - application in accordance with the officially prescribed model (available from the bank). • Application for a non-assessment certificate (form NV 1 A).
Ursprungsportal	Capital gains tax exemption, Kapitalertragsteuer Befreiung