

99102078129000, 99102078129000

# Separate and uniform determination of tax bases in accordance with section 51 InvStG Declaration

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/121390506/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102078129000, 99102078129000
Leistungsbezeichnung I	Separate and uniform determination of tax bases in accordance with section 51 InvStG Declaration
Leistungsbezeichnung II	Submit separate and uniform assessment of tax bases for foreign special investment funds
Typisierung	1 - Bund: Regelung und Vollzug, 2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)

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Verrichtungskennung	Erklärung (129)
SDG-Informationsbereich	Erbansprüche und -pflichten in einem anderen Mitgliedstaat, einschließlich Steuervorschriften
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2022
Fachlich freigegeben durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/invstg_2018/_51.html">https://www.gesetze-im-internet.de/invstg_2018/_51.html</a> <a href="https://www.gesetze-im-internet.de/invstg_2018/_4.html">https://www.gesetze-im-internet.de/invstg_2018/_4.html</a> <a href="https://www.gesetze-im-internet.de/invstg_2018/_51.html">https://www.gesetze-im-internet.de/invstg_2018/_51.html</a> <a href="https://www.gesetze-im-internet.de/invstg_2018/_4.html">https://www.gesetze-im-internet.de/invstg_2018/_4.html</a> <a href="https://www.gesetze-im-internet.de/invstg_2018/_51.html">https://www.gesetze-im-internet.de/invstg_2018/_51.html</a> <a href="https://www.gesetze-im-internet.de/invstg_2018/_4.html">https://www.gesetze-im-internet.de/invstg_2018/_4.html</a> <a href="https://www.gesetze-im-internet.de/invstg_2018/_51.html">https://www.gesetze-im-internet.de/invstg_2018/_51.html</a> <a href="https://www.gesetze-im-internet.de/invstg_2018/_4.html">https://www.gesetze-im-internet.de/invstg_2018/_4.html</a>
Teaser	Foreign special investment funds must submit a declaration of their turnover and distributions so that their tax bases can be determined.
Volltext	<p>Since 1.1.2018, investment funds have been subject to the following with their</p> <ul style="list-style-type: none"> <li>• domestic investment income,</li> <li>• domestic real estate income and</li> <li>• other domestic income</li> </ul> <p>to corporation tax.</p> <p>The tax bases of foreign special investment funds and</p>

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their investors are generally determined by the Federal Central Tax Office (BZSt). After the end of the financial year, special investment funds must prepare a declaration of separate and uniform assessment and submit it to the BZSt.

Note: For domestic special investment funds and foreign special investment funds whose income taxable in Germany is exclusively or partially not subject to withholding tax, the declaration must be submitted to the locally competent tax office. The BZSt is only responsible for foreign special investment funds whose income taxable in Germany is fully subject to withholding tax or which do not generate any income taxable in Germany.

**Erforderliche Unterlagen**

You must submit the following for the declaration on the assessment procedure:

- the annual report or the annual financial statements and the management report for the past financial year
- in the case of a distribution: a binding resolution by the management company on the appropriation of income
- Sales prospectus (if a sales prospectus has been prepared)
- unit register
- Reconciliation statement showing how the tax bases were determined from the accounting under commercial or investment law
- Lists of totals and balances showing the composition of the income and income-related expenses of the special investment fund
- Documents on the allocation of income to the individual investors

**Voraussetzungen**

The declaration for the separate and uniform assessment of foreign special investment funds must be submitted by

- the domestic or foreign management company or
- the domestic investor

**Kosten**

none

**Verfahrensablauf**

You must submit the declaration for separate and

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uniform assessment in writing to the Federal Central Tax Office (BZSt).

- Download the form from the online form management system (FMS) of the Federal Tax Administration (BFIV) and complete it.
- Print out the completed application form. The application form must then be signed by a legal representative of the investment fund or its authorized representative

be signed.

- Send the signed form together with the other required documents by post to the BZSt office in Bonn.
- The BZSt will check your declaration. You may have to answer further questions or submit additional documents.
- The submitted declaration is deemed to be a determination of the basis of taxation. If there are any discrepancies, the BZSt will issue a notice of amendment and notify you of this by post.

**Bearbeitungsdauer**

6 - 12 Monat(e)

The duration of processing depends on the completeness of the documents submitted, the scope of the facts underlying the tax bases, the time taken to answer queries and the scope of corrections.  
for processing the application: usually 4 months

**Frist**

4 Monat(e)

You must submit your declaration for the separate and uniform determination of the tax bases of foreign special investment funds within 4 months of the end of the financial year. Note: If a resolution on a distribution is passed within 4 months of the end of the financial year, the declaration does not have to be submitted until 4 months after the date of the resolution.  
Submission of the declaration of separate and uniform assessment: within 4 months of the end of the financial year Important note: If a resolution on a distribution is passed within 4 months of the end of the financial year, the declaration must only be submitted within 4 months of the date of the resolution.

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weiterführende Informationen	
Hinweise	This service is provided by the tax offices. Find your local tax office at <a href="https://ias.fin-nrw.de/">https://ias.fin-nrw.de/</a> .
Rechtsbehelf	<ul style="list-style-type: none"> <li>• Appeal</li> <li>• Action before the tax court</li> </ul>
Kurztext	<ul style="list-style-type: none"> <li>• Separate and uniform determination of tax bases pursuant to section 51 InvStG Declaration</li> <li>• Special investment funds must submit a declaration of their turnover and distributions</li> <li>• The declaration must be submitted for foreign special investment funds: o the domestic or foreign management company o the domestic investor</li> <li>• Information from: Federal Central Tax Office (BZSt)</li> <li>• Application via: Declaration must be submitted in writing to the Federal Central Tax Office (BZSt)</li> <li>• Responsible: Federal Central Tax Office (BZSt)</li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> <li>• Forms: yes</li> <li>• Online procedure possible: no</li> <li>• Written form required: yes</li> <li>• Personal appearance: no</li> </ul> <p>Form "034269 InvSt 1 - Declaration on the separate and uniform determination of tax bases pursuant to section 51 InvStG (ID: 034269)"</p> <p>If required, the forms:</p> <ul style="list-style-type: none"> <li>• "034270 Annex FB-InvSt (ID: 034270)"</li> <li>• "034271 Annex FB-InvSt-Distribution (ID: 034271)"</li> <li>• "034272 Annex FB-InvSt-EK (ID: 034272)"</li> <li>• "034273 Annex FB-InvSt-Thesaurierung (ID: 034273)"</li> <li>• "034274 Annex FB-InvSt-VG (ID: 034274)"</li> <li>• "034275 Annex FI-EK (ID: 034275)"</li> <li>• "034276 FI distribution attachment (ID: 034276)"</li> <li>• "034277 Appendix FI-Thesauration (ID: 034278)"</li> <li>• "034278 Appendix FI-SoBest/FB-InvSt-SoBest (ID: 034278)"</li> </ul>

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	• "034279 Appendix FI-STK/FB-InvSt-STK (ID: 034279)"
Ursprungsportal	Gesonderte und einheitliche Feststellung von Besteuerungsgrundlagen nach § 51 InvStG Erklärung, Separate and uniform determination of tax bases in accordance with section 51 InvStG Declaration