

99102078129000, 99102078129000

# Submit separate and uniform assessment of tax bases for foreign special investment funds

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/410146163/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102078129000, 99102078129000
Leistungsbezeichnung I	Submit separate and uniform assessment of tax bases for foreign special investment funds
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	Sachsen-Anhalt
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Erklärung (129)

Modul	Sachverhalt
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	22.03.2024
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
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>
Teaser	For foreign special investment funds, you must submit a declaration so that the relevant tax bases for the taxation of your investors can be bindingly determined.
Volltext	<p>Investment funds are subject to corporate income tax on 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>Special investment funds are special investment funds for institutional investors that meet statutory investment requirements.</p> <p>The tax bases of foreign special investment funds and 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.</p> <p>The declaration for the separate and uniform assessment of foreign special investment funds must be made by</p>

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

Note: In the case of 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 with the declaration for the assessment procedure

- the annual report or the annual financial statements and the management report for the past financial year
- in the event of a distribution: a binding resolution by the management company on the appropriation of income
- Sales prospectus, if it has been prepared
- unit register
- reconciliation statement showing how the tax bases were determined from the accounting under commercial or investment law
- Totals and balance lists 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**

You are the representative of a domestic or foreign management company or the domestic investor of a foreign special investment fund.

**Kosten**

There are no costs.

**Verfahrensablauf**

You must submit the declaration for the separate and uniform determination of the tax bases of foreign special investment funds in writing to the Federal Central Tax Office (BZSt).

- Download the form from the online form management system (FMS) of the Federal Tax

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	<p>Administration (BFinV) and complete it.</p> <ul style="list-style-type: none"> <li>• Print out the completed application form. The application form must be signed by the legal representative of the investment fund or a person authorized by the legal representative.</li> <li>• Send the signed form together with the other required documents by post to the BZSt office in Bonn.</li> <li>• The BZSt will check your declaration. You may have to answer further questions or submit additional documents.</li> <li>• The submitted declaration is deemed to be a determination of the basis of taxation.</li> <li>• If there are any discrepancies, the BZSt will issue a notice of amendment and send it to you by post.</li> </ul>
Bearbeitungsdauer	<p>6 - 12 Monat(e)</p> <p>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.</p>
Frist	<p>4 Monat(e)</p> <p>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.</p>
weiterführende Informationen	<p><a href="https://www.bzst.de/DE/Unternehmen/EUInternational/Auslaendische_Investmentfonds/Spezial-Investmentfonds/spezial-investmentfonds_node.htm">https://www.bzst.de/DE/Unternehmen/EUInternational/Auslaendische_Investmentfonds/Spezial-Investmentfonds/spezial-investmentfonds_node.htm</a></p> <p><a href="https://www.formulare-bfinv.de/ffw/images/anleitung_fms_internet.pdf">https://www.formulare-bfinv.de/ffw/images/anleitung_fms_internet.pdf</a></p> <p><a href="https://www.bzst.de/DE/Unternehmen/EUInternational/Auslaendische_Investmentfonds/Spezial-Investmentfonds/spezial-investmentfonds_node.htm">https://www.bzst.de/DE/Unternehmen/EUInternational/Auslaendische_Investmentfonds/Spezial-Investmentfonds/spezial-investmentfonds_node.htm</a></p> <p><a href="https://www.formulare-bfinv.de/ffw/images/anleitung_fms_internet.pdf">https://www.formulare-bfinv.de/ffw/images/anleitung_fms_internet.pdf</a></p>
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> <li>• Appeal</li> <li>• Action before the tax court</li> </ul>

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Kurztext	<ul style="list-style-type: none"> <li>• Separate and uniform determination of tax bases in accordance with section 51 InvStG Declaration</li> <li>• Special investment funds are special investment funds for institutional investors that fulfill statutory investment requirements.</li> <li>• For foreign special investment funds, a declaration on the separate and uniform determination of tax bases for the taxation of their investors must be submitted</li> <li>• the declaration must be made for foreign special investment funds by: the domestic or foreign management company or the domestic investor</li> <li>• Information and written application to the Federal Central Tax Office (BZSt)</li> <li>• responsible: Federal Central Tax Office (BZSt)</li> </ul>
Ansprechpunkt	<p>Please contact the Federal Central Tax Office (BZSt).  <a href="https://www.bzst.de/SiteGlobals/Kontaktformulare/DE/Ausl_Investmentfonds/Spezial_Investmentfonds/kontakt_spez_invest_node.html">https://www.bzst.de/SiteGlobals/Kontaktformulare/DE/Ausl_Investmentfonds/Spezial_Investmentfonds/kontakt_spez_invest_node.html</a></p>
Zuständige Stelle	
Formulare	<a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a>
Ursprungsportal	Submit separate and uniform assessment of tax bases for foreign special investment funds, Gesonderte und einheitliche Feststellung von Besteuerungsgrundlagen für ausländische Spezial-Investmentfonds einreichen