

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/100253191/L100010>

| 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            | Saarland                                                                                 |
| Freigabestatus Katalog    | unbestimmter Freigabestatus                                                              |
| Freigabestatus Bibliothek | unbestimmter Freigabestatus                                                              |
| Begriffe im Kontext       |                                                                                          |
| Leistungstyp              | Leistungsobjekt mit Verrichtung                                                          |
| Leistungsgruppierung      | Steuern (102)                                                                            |
| Verrichtungskennung       | Erklärung (129)                                                                          |

| Modul                         | Sachverhalt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| SDG-Informationsbereich       | Erbansprüche und -pflichten in einem anderen Mitgliedstaat, einschließlich Steuervorschriften                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Lagen Portalverbund           | Einkommensteuer und Kirchensteuer (1060200), Steuern und Abgaben für Betriebe (2040200)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Einheitlicher Ansprechpartner | Nein                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Fachlich freigegeben am       | 11.12.2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Fachlich freigegeben durch    | Federal Ministry of Finance (BMF) and Ministry of Finance and Science, Division B/2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Handlungsgrundlage            | <a href="https://www.gesetze-im-internet.de/invstg_2018/__51.html">https://www.gesetze-im-internet.de/invstg_2018/__51.html</a><br><a href="https://www.gesetze-im-internet.de/invstg_2018/__4.html">https://www.gesetze-im-internet.de/invstg_2018/__4.html</a><br><a href="https://www.gesetze-im-internet.de/invstg_2018/__51.html">https://www.gesetze-im-internet.de/invstg_2018/__51.html</a><br><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 01.01.2018, investment funds 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 basis of taxation for special investment funds and their investors must be determined separately and uniformly. In the case of a foreign special investment fund, the management company or the domestic investor is obliged to prepare a declaration of separate and uniform assessment at the end of the financial year. This must be submitted to the tax authority responsible for the taxation of the special investment fund.</p> <p>Note: If the management of the legal representative of</p> |

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|                          | <p>the investment fund is located abroad and the investment fund only generates domestic income that is subject to withholding tax (domestic investment income and other domestic income with withholding tax), the BZSt is responsible.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Erforderliche Unterlagen | <p>You must submit the following with the declaration for the assessment procedure</p> <ul style="list-style-type: none"> <li>• the annual report or the annual financial statements and the management report for the past financial year</li> <li>• in the case of a distribution: a binding resolution by the management company on the appropriation of income</li> <li>• Sales prospectus (if a sales prospectus has been prepared)</li> <li>• unit register</li> <li>• Reconciliation statement showing how the tax bases were determined from the accounting under commercial or investment law</li> <li>• Lists of totals and balances showing the composition of the income and income-related expenses of the special investment fund</li> <li>• Documents on the allocation of income to the individual investors</li> </ul> |
| Voraussetzungen          | <p>The declaration for the separate and uniform assessment of foreign special investment funds must be submitted by</p> <ul style="list-style-type: none"> <li>• the domestic or foreign management company or</li> <li>• the domestic investor</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Kosten                   | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Verfahrensablauf         | <p>You must submit the declaration for separate and uniform assessment in writing to the Federal Central Tax Office (BZSt).</p> <ul style="list-style-type: none"> <li>• Download the form from the online form management system (FMS) of the Federal Tax Administration (BFINV) and complete it.</li> <li>• Print out the completed application form. The application form must then be completed by a legal representative of the investment fund or its authorized representative</li> </ul>                                                                                                                                                                                                                                                                                                                                        |

## Modul

## Sachverhalt

must 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

### Frist

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 does not have to be submitted until 4 months after the date of the resolution.

### weiterführende Informationen

[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)  
[https://www.formulare-bfinv.de/ffw/images/anleitung\\_fms\\_internet.pdf](https://www.formulare-bfinv.de/ffw/images/anleitung_fms_internet.pdf)  
[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)  
[https://www.formulare-bfinv.de/ffw/images/anleitung\\_fms\\_internet.pdf](https://www.formulare-bfinv.de/ffw/images/anleitung_fms_internet.pdf)

## Hinweise

## Rechtsbehelf

### Kurztext

- Separate and uniform determination of tax bases pursuant to section 51 InvStG Declaration
- Special investment funds must submit a declaration of their turnover and distributions
- The declaration must be submitted for foreign special investment funds: the domestic or foreign management company or the domestic investor
- Information from: Federal Central Tax Office (BZSt)
- Application via: Declaration must be submitted in

| Modul             | Sachverhalt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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|                   | writing to the Federal Central Tax Office (BZSt)<br>• Responsible: Federal Central Tax Office (BZSt)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Ansprechpunkt     | <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><br><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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 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> <li>• "034279 Appendix FI-STK/FB-InvSt-STK (ID: 034279)"</li> </ul> <p><a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a><br/><a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a></p> |
| Ursprungsportal   | Submit separate and uniform assessment of tax bases for foreign special investment funds, Gesonderte und einheitliche Feststellung von Besteuerungsgrundlagen für ausländische Spezial-Investmentfonds abgeben                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |