

99102040010000

# Withholding tax - apply for a non-assessment certificate

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/172/L100022>

| Modul                     | Sachverhalt  |
|---------------------------|--|
| Leistungsschlüssel        | 99102040010000   |
| Leistungsbezeichnung I    | Withholding tax - apply for a non-assessment certificate |
| Leistungsbezeichnung II   | Withholding tax - apply for a non-assessment certificate |
| Typisierung               | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug   |
| Quellredaktion            | Baden-Württemberg  |
| Freigabestatus Katalog    | unbestimmter Freigabestatus                              |
| Freigabestatus Bibliothek | unbestimmter Freigabestatus                              |
| Begriffe im Kontext       |  |
| Leistungstyp              |  |
| Leistungsgruppierung      |  |
| Verrichtungskennung       |  |
| SDG-Informationsbereich   |  |
| Lagen Portalverbund       |  |

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|-------------------------------|---|
| Einheitlicher Ansprechpartner |   |
| Fachlich freigegeben am       |   |
| Fachlich freigegeben durch    |   |
| Handlungsgrundlage            | <p>[Einkommensteuergesetz (EStG):<br/>](<a href="http://www.gesetze-im-internet.de/estg/index.html">http://www.gesetze-im-internet.de/estg/index.html</a>)</p> <ul style="list-style-type: none"> <li>• § 44a Absatz 2 Satz 1 Nummer 2 Abstandnahme vom Steuerabzug</li> </ul>  |
| Teaser                        | <p>If you receive income from capital assets from a bank, the bank must generally withhold capital gains taxso-called withholding tax). However, you can also issue your bank with an exemption order. This amounts to a maximum of</p>   |
| Volltext                      | <p>If you receive income from capital assets from a bank, the bank must generally withhold capital gains taxso-called withholding tax). However, you can also issue your bank with an exemption order. This amounts to a maximum of</p> <ul style="list-style-type: none"> <li>• if you are single: 1. 000</li> <li>• if you are married or in a registered civil partnership: 2,000</li> </ul> <p>The withholding of capital gains tax generally covers the taxation of your investment income. However, this only applies to domestic investment income. If you receive your investment income from a foreign bank, no withholding tax will be deducted and you must generally submit an income tax return.</p> <p>If you do not wish to have withholding tax deducted, you must submit a non-assessment certificate (NV-Bescheinigung) from the tax office to the bank.</p> <p>Please note**:** If your investment income is lower, you do not need a non-assessment certificate for exemption from withholding taxCertificate. In this case</p> |

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|                          | <p>you can issue an exemption order to your bank. You can obtain the form for this from your bank.</p>  |
| Erforderliche Unterlagen | <ul style="list-style-type: none"> <li>• Proof of income</li> <li>• Pension statements</li> <li>• Benefit notifications from pension provision contracts</li> <li>• Benefit notifications from the funded company pension scheme</li> <li>• for applications for minor children: proof of the children's authorisation to dispose of the accounts</li> </ul>  |
| Voraussetzungen          | <p>You can obtain a non-assessment certificate if your income is so low that you do not have to pay income tax. This is the case if your taxable income (including your investment income) in the year 2024/2025 does not exceed the following amounts:</p> <ul style="list-style-type: none"> <li>• if you are single: 12. eUR 096 (: EUR ,8784 )</li> <li>• if you are married or living in a registered civil partnership: ,192 (2023: EUR ,568 )</li> </ul>   |
| Kosten                   | <p>You will not incur any costs at the tax office.</p>  |
| Verfahrensablauf         | <p>You must apply for the non-assessment certificate from the tax office using the "Application for a non-assessment (NV) certificate" (NV 1 A). You can obtain the form from your tax office's service centre. The tax administration also provides it for download.</p> <p>Please note: Do not forget to state your expected income in the first year of validity, otherwise the tax office will not be able to issue a non-assessment certificate.</p> <p>Enter the number of non-assessment certificates required in line 25 of the application form. You will usually need one copy for each bank where you have invested capital assets.</p> <p>The tax office will normally issue the non-assessment certificate for three years.</p> <p>Note**: The tax office issues the non-assessment certificate for married persons or</p> |

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|                              | <p>persons in a registered civil partnership to the spouses or civil partners jointly.</p> <p>A non-assessment certificate issued to the spouses or civil partners is also valid if an account is only registered to the spouses or civil partners and if an account is only in the name of the spouse or civil partner.</p> <p>For underage children with their own income from capital assets, you as the legal representative must complete a separate form a separate form in each case.</p> |
| Bearbeitungsdauer            |  |
| Frist                        | You must apply to the tax office for the non-assessment certificate in good time, i.e. before the due date of the investment income. Please allow time for the application to be processed by the tax office.  |
| weiterführende Informationen |  |
| Hinweise                     | none   |
| Rechtsbehelf                 | none   |
| Kurztext                     |  |
| Ansprechpunkt                |  |
| Zuständige Stelle            |  |
| Formulare                    |  |
| Ursprungsportal              |  |