99102040010000, 99102040010000

Apply for exemption from capital gains tax

Modul	Sachverhalt
Leistungsschlüssel	99102040010000, 99102040010000
Leistungsbezeichnung I	Apply for exemption from capital gains tax
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
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)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegen durch	Ministry of Finance Rhineland-Palatinate
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 https://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 tax deduction on investment income from the outset: Exemption order If your taxable investment income does not exceed €801 per annum, or €1,602 for married couples/life partners assessed jointly, an exemption order to your bank is sufficient to avoid the bank deducting tax on investment income. You can also distribute the saver's lump sum of €801/€1,602 among several credit institutions. Within a credit institution, it is not permissible to limit the exemption order to individual accounts or securities accounts. Non-assessment certificate (NV certificate) If your income including investment income does not exceed the basic exemption amount for income tax in the calendar year, you can apply for a non-assessment certificate from your local tax office. The non-assessment certificate will then be sent to you by the tax office. Once you have presented the non-assessment

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	certificate to your bank, the bank can pay out the investment income without deducting tax. Please bear in mind that you will need a copy for each bank from which 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 it. Therefore, you will not receive a non-assessment certificate if the tax office has determined that you have a remaining loss deduction. The non-assessment certificate is issued subject to revocation for a maximum period of three years and must end at the end of a calendar year.
Erforderliche Unterlagen	• Identification number (you must provide your identification number (of both spouses/life 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 right of disposal over the accounts).
Voraussetzungen	
Kosten	None.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	Contact the tax office responsible for you. You can determine this using the tax office search on the website of the Federal Central Tax Office. However, you

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	can also contact the bank. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	
Formulare	• Exemption order - application according to officially prescribed model (available from the bank). • Application for the issue of a non-assessment certificate (form NV 1 A).
Ursprungsportal	Befreiung von der Kapitalertragsteuer beantragen, Apply for exemption from capital gains tax