

99102040010000, 99102040010000

Apply for capital gains tax exemption

Heruntergeladen am 24.06.2025

<https://fimportal.de/xzufi-services/229931708/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102040010000, 99102040010000
Leistungsbezeichnung I	Apply for capital gains tax exemption
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
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	Einkommensteuer und Kirchensteuer (1060200), Steuern und Abgaben für Betriebe (2040200)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	30.01.2025
Fachlich freigegeben 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 https://www.gesetze-im-internet.de/estg/_20.html
Teaser	Here you can find out how to avoid a capital gains tax deduction.
Volltext	In certain cases, you can avoid the deduction of tax on investment income from the outset: Exemption order If your taxable investment income does not exceed € 1,000 (until 2022: € 801 or € 2,000 (until 2022: € 1,602) for jointly assessed spouses/partners, an exemption order to your bank is sufficient to avoid the deduction of tax on investment income by the bank. You can also distribute the saver's lump sum of €1,000/€2,000 among several banks. It is not permitted to limit the exemption order to individual accounts or custody accounts within a credit institution. Non-assessment certificate (NV certificate) If your income, including investment income, does not exceed the basic income tax exemption amount in the calendar year, you can apply for a non-assessment certificate from your local tax office. The tax office will then send you the non-assessment certificate. Once you have submitted the non-assessment certificate to your bank, it can pay out the investment

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income without deducting tax. Please bear in mind that you will need one certificate for each bank where 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 one. Therefore, you will not receive a non-assessment certificate if, for example, the tax office has determined a remaining loss deduction for you.

The non-assessment certificate is issued subject to revocation for a maximum period of three years and must expire at the end of a calendar year.

Erforderliche Unterlagen

- Identification number (you must provide your identification number (of both spouses/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 authorization to dispose of the accounts).

Voraussetzungen
Kosten

None.

Verfahrensablauf
Bearbeitungsdauer
Frist
**weiterführende
Informationen**
Hinweise
Rechtsbehelf
Kurztext
Ansprechpunkt

Please contact the tax office responsible for you.

You can also contact your bank.

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	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 the officially prescribed model (available from the bank). https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034042_08 https://www.formulare-bfinv.de/ https://www.formulare-bfinv.de/
Ursprungsportal	Apply for capital gains tax exemption, Kapitalertragsteuer Befreiung beantragen