99102040010000, 99102040010000

Capital Gains Tax Exemption

Modul	Sachverhalt
Leistungsschlüssel	99102040010000, 99102040010000
Leistungsbezeichnung I	Capital Gains Tax Exemption
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Brandenburg
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)
Einheitlicher Ansprechpartner	Nein

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Fachlich freigegeben am	28.10.2020
Fachlich freigegen durch	Ministry of Finance and for Europe of the State of Brandenburg
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 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's how to avoid a capital gains tax deduction.
Volltext	In certain cases, you can avoid the tax deduction on capital gains earned in the first place: Indemnification Order (FSA) If your taxable investment income does not exceed €801 or €1,602 (in the case of jointly assessed spouses or partners) per year, an exemption order from your bank is sufficient to avoid the tax deduction of investment income by the bank. You can also distribute the saver's lump sum of €801 or €1,602 to several credit institutions. Within a credit institution, it is not permitted to limit the exemption order to individual accounts or custody accounts. Non-assessment certificate (NV certificate) If your taxable income (including capital gains) does not exceed the basic income tax allowance in the calendar year, you can apply for an NV certificate from your local tax office. The NV certificate will then be sent by the tax office. An NV certificate is only required if

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	your taxable investment income exceeds the saver's lump sum of €801 or €1,602 per year. Otherwise, an exemption order from your bank is sufficient. After presenting the NV certificate to your bank, it can pay out the capital gains without deduction of taxes. When it comes to the number of certificates, please keep in mind that you will need a copy for each credit institution where you earn investment income. An NV certificate will not be issued if you are expected to be assessed for income tax or if you apply for it. Therefore, among other things, you will not receive an NV certificate if you have been determined by the tax office to have a remaining loss deduction. The NV certificate is issued subject to revocation and is valid for a maximum of three years and must end at the end of a calendar year.
Erforderliche Unterlagen	FSA: • Indication of the identification number to the credit institution (if applicable, from both spouses/partners) • NV Certification: • Proof of income • If you are applying for a minor child, please include proof that the child has the right to dispose of the account in question.
Voraussetzungen	The prerequisite for the exemption (FSA and NV certificate) is that you earn certain capital gains for which there is generally an obligation to withhold capital gains tax. NV Certification: The issuance of an NV certificate is only possible if your total income is so low that it is unlikely to incur income tax.
Kosten	none
Verfahrensablauf	FSA: You can issue an exemption order to your bank.

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	NV Certification: You can apply for the NV certificate at your tax office of residence with the "Application for the issuance of a non-assessment (NV) certificate" (NV 1 A). If the requirements are met, your tax office will issue the NV certificate for a maximum of three calendar years.
Bearbeitungsdauer	
Frist	
weiterführende Informationen	https://finanzamt.brandenburg.de/fa/de/steuern/steuerinformationen/abgeltungsteuer/ https://finanzamt.brandenburg.de/fa/de/steuern/steuerinformationen/abgeltungsteuer/
Hinweise	
Rechtsbehelf	
Kurztext	By issuing an exemption order or issuing a non-assessment certificate, the tax deduction can be avoided when withdrawing capital gains. The exemption order must be declared to the credit institution from which investment income is generated. A maximum of investment income of €801 or €1,602 can be exempted. If the investment income exceeds the saver's lump sum (€801 or €1,602), a non-assessment certificate can be applied for at the tax office of residence if the taxable income (including investment income) does not exceed the basic allowance.
Ansprechpunkt	
Zuständige Stelle	For the exemption order: Your bank For the non-assessment certificate (NV certificate): Your tax office Find the responsible tax office:

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	https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html?lv2=90774 and https://finanzamt.brandenburg.de/cms/detail.php/lbm1.c.289711.de https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Formulare	• Indemnification order You will receive the application in accordance with the officially prescribed model at your credit institution. • Non-assessment certificate You can obtain the "Application for the issuance of a non-assessment (NV) certificate" (form NV 1 A) from your tax office or online via the form management system of the Federal Ministry of Finance (https://www.formulare-bfinv.de/ffw/form/display.do?%24context=94498C22EC86214366C0).
Ursprungsportal	Kapitalertragsteuer Befreiung, Capital Gains Tax Exemption