99102040010000

Kapitalertragsteuer Befreiung

Modul	Sachverhalt
Leistungsschlüssel	99102040010000
Leistungsbezeichnung I	Kapitalertragsteuer Befreiung
Leistungsbezeichnung II	Apply for non-assessment certificate (NV certificate)
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	Exemption / exemption from interest income tax, Exemption / exemption from capital gains tax, Basic allowance, NV 1 A
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200), Einkommensteuer und Kirchensteuer (1060200)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	03.12.2024
Fachlich freigegen durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/__44a.html
Teaser	Apply for non-assessment certificate (NV certificate)
Volltext	Credit institutions/banks are obliged to withhold tax (capital gains tax, solidarity surcharge, church tax, if applicable) when crediting investment income (interest) and to pay it to the tax office. Such a tax deduction can be avoided by means of a non-assessment certificate issued by the competent tax office. A non-assessment certificate is only issued by the tax office if it can be assumed that no tax will be incurred. This condition is met if there is no legal obligation to file an income tax return. The non-assessment certificate is regularly issued for a period of 1 to a maximum of 3 years and must then be re-applied for. After the non-assessment certificate has been issued, it must be presented to the respective bank so that the tax deduction is not made there. As each bank requires the original non-assessment certificate, it is essential to state in the application how many certificates are required. The application for a non-assessment certificate can also be signed by power of attorney. In the case of a simple power of attorney, both certificates must be presented.
Erforderliche Unterlagen	• Non-assessment (NV) certificate (form NV 1 A) Application for a non-assessment (NV) certificate (form NV 1 A), duly completed
Voraussetzungen	Income, including capital gains, must not exceed the basic tax-free allowance. In the calendar year 2025, this amounts to EUR 11,784 for single persons and EUR 23,586 for married couples/life partners.
Kosten	none
Verfahrensablauf	Application must be made on official form (NV 1 A) to the tax office of residence.

Modul	Sachverhalt
Bearbeitungsdauer	2 Woche(n)
Frist	none
weiterführende Informationen	https://buergerservice.bremen.de/sixcms/media.php/9/2017%207%2014%20Merkblatt%20Rentenbesteuerung.pdf
Hinweise	This application is only required if the annual investment income exceeds EUR 1,000 (EUR 2,000 for spouses/life partners). Otherwise an exemption order to the respective bank is sufficient.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034042_08 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034042_08 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034044_08 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034044_08
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen