

99102067029000

Erklärung des Verzichts von Anbietern auf die Zertifizierung von Altersvorsorge- und Basisrentenverträgen Prüfung

Heruntergeladen am 23.06.2025

<https://fimportal.de/xzufi-services/102548950/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102067029000
Leistungsbezeichnung I	Erklärung des Verzichts von Anbietern auf die Zertifizierung von Altersvorsorge- und Basisrentenverträgen Prüfung
Leistungsbezeichnung II	Draw up declaration of waiver of certification of old-age provision and basic pension contracts ("Riester" or "Rürup")
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung

Modul	Sachverhalt
Leistungsgruppierung	
Verrichtungskennung	Prüfung (29)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.12.2020
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/altzertg/_8.html
Teaser	If you wish to waive certification of a pension or basic pension contract for the future, you can declare a corresponding waiver.
Volltext	The Federal Central Tax Office (BZSt) is responsible for the certification of retirement provision and basic pension contracts. Retirement provision and basic pension contracts must meet the relevant certification criteria in order to be eligible for a tax incentive. Providers of certified retirement and basic annuity contracts can waive certification for the future by submitting a waiver. The waiver is published with its effective date in the Federal Tax Gazette and in the list of all certificates issued. If an old-age provision or basic pension contract was concluded on the basis of a certificate before the waiver to this certificate became effective, the contract remains fully eligible. Even after a waiver, the provider's contractual obligations to existing customers remain in effect. You make your declaration in writing to the certification office of the Federal Central Tax Office (BZSt).

Modul	Sachverhalt
	Notice: A retroactive waiver is not possible.
Erforderliche Unterlagen	none
Voraussetzungen	A waiver for the future can be submitted by: • Providers of certified old-age provision and basic pension contracts
Kosten	none
Verfahrensablauf	You must declare the waiver in writing to the certification office of the Federal Central Tax Office (BZSt). • Download the application from the BZSt website. • Complete the application electronically, print it out and sign it. • Send the application by mail to the BZSt certification office. • Your application will be processed and reviewed by the BZSt. • You will receive written confirmation of your waiver by mail. • The declaration of waiver of certification of old-age provision and basic pension contracts becomes effective on a date determined by the provider in the future, at the earliest upon receipt by the certification office.
Bearbeitungsdauer	• regularly 1 to 6 weeks
Frist	none
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/RenteVorsorge/ZertifizierungAltersvorsorgeprodukte/zertifizierungaltersvorsorgeprodukte_node.html
Hinweise	
Rechtsbehelf	• Appeal • Complaint
Kurztext	• Declaration of waiver of certification of pension and basic pension contracts by providers Examination

Modul
Sachverhalt

- Declaration of waiver of certification of basic pension contracts ("Rürup") by authorized representatives
- Retirement provision and basic pension contracts only receive certification if they meet the relevant certification criteria; providers of certified retirement provision and basic pension contracts can waive certification for the future by means of a declaration of waiver
- a waiver is possible without prejudice to the provider's contractual obligations to its existing clients
- be able to submit a waiver: Providers of certified retirement provision and basic pension contracts.
- Recipient of the declaration: the waiver must be submitted in writing to the certification office of the Federal Central Tax Office (BZSt)
- Information provided by: Federal Central Tax Office (BZSt)
- Application via: the waiver must be submitted in writing to the certification office of the Federal Central Tax Office (BZSt) of the
- responsible: Federal Central Tax Office (BZSt)

Ansprechpunkt
Zuständige Stelle
Formulare

- Forms: yes
 - Online procedure possible: no
 - Written form required: yes
 - Personal appearance required: no
- <https://www.formulare-bfinv.de/ffw/action/invoke.do?id=010244>

Ursprungsportal

Erklärung des Verzichts von Anbietern auf die Zertifizierung von Altersvorsorge- und Basisrentenverträgen Prüfung, Erklärung des Verzichts von Anbietern auf die Zertifizierung von Altersvorsorge- und Basisrentenverträgen Prüfung