

99102068261000

Elektronische Meldung ausländischer Kapital- oder Rentenversicherungsverträge gem § 45d Abs. 3 EStG Entgegennahme

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/102548952/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102068261000
Leistungsbezeichnung I	Elektronische Meldung ausländischer Kapital- oder Rentenversicherungsverträge gem § 45d Abs. 3 EStG Entgegennahme
Leistungsbezeichnung II	Report foreign endowment or pension insurance contracts electronically
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	

Modul	Sachverhalt
Verrichtungskennung	Entgegennahme (261)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	23.08.2022
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_45d.html
Teaser	You can report the conclusion of foreign endowment or pension insurance contracts electronically.
Volltext	A German insurance intermediary or a foreign insurance company must notify the Federal Central Tax Office (BZSt) of the conclusion of a contract between a person resident in Germany and an insurance company with its registered office and management abroad. This does not apply if • the insurance company has a branch in Germany or • the insurance company has notified the Federal Central Tax Office of the conclusion of a contract by this date and has informed the insurance intermediary of this. You must submit the notification via the BZSt online portal. For electronic reporting via the BOP, you must first register there.
Erforderliche Unterlagen	You do not need to submit any documents.
Voraussetzungen	Notifications can be submitted by • German insurance intermediaries • foreign insurance companies
Kosten	There are no costs.

Modul
Sachverhalt
Verfahrensablauf

You must submit the electronic notification of foreign endowment or pension insurance contracts via the BZSt online portal (BOP).

- You must first register in the BOP.
 - Note: If you already have an ELSTER certificate, you can also use this to log in to the BOP.
 - To register in the BOP, please contact the responsible insurance brokerage department at the Federal Central Tax Office (BZSt) by e-mail at versicherungsvermittlung@bzst.bund.de
 - The BZSt will then send you a BZSt number by post and the BZSt secret by e-mail.
 - Once you have received your BZSt number and BZSt secret, you can start registering with the BOP. You will receive an e-mail with a link to confirm your data. You will then receive an activation ID by e-mail and an activation code by post.
 - Activate your BOP account with the data. You will then receive a BOP certificate. You can use this certificate to log in to your BOP account in future.
 - If you do not yet have an EMAK number, you must apply for one online in the BOP using the "Application for allocation of an EMAK number" form. You will then receive your EMAK number by post or electronically.
 - Once you have set up access to the BOP and received the EMAK number, you can submit the electronic notification. Complete the form "Notification of insurance contracts within the meaning of Section 20 (1) No. 6 of the Income Tax Act (EStG) in accordance with Section 45 d (3) EStG" in the BOP and submit it electronically.
 - Once the data has been received by the tax authorities, you will receive a notification in your BOP mailbox.

Bearbeitungsdauer

0 - 2 Woche(n)
 for the allocation of an EMAK number: up to 2 weeks
 0 - 4 Woche(n)
 for registration in the BOP: up to 4 weeks

Frist

Statutory reporting deadline: by the end of February of the following year

weiterführende

Modul	Sachverhalt
Informationen	https://www.bzst.de/DE/Unternehmen/Versicherungen/Meldepflicht_Versicherungsvermittler/ElektronischeDatenuebermittlung/elektronischdatenuebermittlung_node.html https://www.bzst.de/SharedDocs/Downloads/DE/Versicherung_Feuerschutz/Handbuch_EMAK_Meldung.pdf?__blob=publicationFile&v=3 https://www.bzst.de/SharedDocs/Downloads/DE/Versicherung_Feuerschutz/Leitfaden_EMAK_Nr.pdf?__blob=publicationFile&v=2
Hinweise	There are no indications or special features.
Rechtsbehelf	No legal remedy is provided for.
Kurztext	• Electronic notification of foreign endowment or pension insurance contracts pursuant to Section 45d (3) EStG Acceptance • Notification of the conclusion of a contract between a person resident in Germany and a foreign insurance company • Applications can be submitted: • German insurance intermediaries • foreign insurance companies • Information from: Federal Central Tax Office (BZSt) • Application via: Notification must be made via the BZSt online portal • Responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms available: No Written form required: No Informal application possible: No Personal appearance necessary: No Online services available: Yes
Ursprungsportal	Elektronische Meldung ausländischer Kapital- oder Rentenversicherungsverträge gem § 45d Abs. 3 EStG Entgegennahme, Elektronische Meldung ausländischer

Modul

Sachverhalt

Kapital- oder Rentenversicherungsverträge gem § 45d
Abs. 3 EStG Entgegennahme