

99102070001000

# Sperrvermerken nach § 51a EStG

## Erteilung

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/102548956/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102070001000
Leistungsbezeichnung I	Sperrvermerken nach § 51a EStG Erteilung
Leistungsbezeichnung II	Insert a blocking note on religious affiliation
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	
Verrichtungskennung	Erteilung (1)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuererklärung (1060100), Einkommensteuer und Kirchensteuer (1060200)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	03.03.2022
Fachlich freigegeben durch	Federal Ministry of Finance (BMF) on behalf of the Point of Single Contact of the Federal States (EAP)
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/estg/_51a.html">https://www.gesetze-im-internet.de/estg/_51a.html</a>
Teaser	If you do not want your religious affiliation to be checked, you can make a blocking note. The blocking note obliges you to submit a tax return in order to pay any church tax on capital gains tax yourself.
Volltext	Persons subject to church tax must pay church tax on capital gains tax. To this end, the bodies obliged to pay capital gains tax, for example banks, must ask the Federal Central Tax Office (BZSt) whether their customers belong to a religious community that levies church tax. As a customer, you can object to this automated query of your religious affiliation by inserting a blocking note. However, the blocking notice does not change the obligation to pay church tax on capital gains tax, if applicable. The office obliged to pay the tax can only no longer do this for you. If you file a blocking notice, you are instead obliged to submit a tax return in order to pay the church tax on capital gains tax yourself. You can file your blocking notice online via the BZSt online portal (BOP). Alternatively, you can also submit the blocking notice by post to the BZSt. You must first register to file the blocking notice via the BOP.
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• Completed declaration for the entry or deletion of a blocking notice</li> </ul>
Voraussetzungen	<p>The following can file a blocking notice</p> <ul style="list-style-type: none"> <li>• natural persons</li> </ul> <p>Further requirements:</p> <ul style="list-style-type: none"> <li>• You need your tax identification number (IdNr.)</li> <li>• when submitting the blocking notice via the BOP: You are registered in the ElsterOnline-Portal (EOP) and have an EOP certificate or You are registered in the</li> </ul>

Modul	Sachverhalt
	BZSt online portal (BOP) and have a BOP certificate
Kosten	There are no costs.
Verfahrensablauf	<p>You must submit your blocking notice online via the BZSt online portal (BOP) or in writing to the BZSt.</p> <p>Online procedure:</p> <ul style="list-style-type: none"> <li>• You must first register online in the BOP.</li> <li>• The BZSt will then send you the activation data by e-mail and the activation code for your account by post.</li> <li>• Activate your BOP account with the data received. You will then receive a BOP certificate. You can use this certificate to log in to your BOP account in future.</li> </ul> <p>Note: If you already have an ELSTER certificate, you can also use this to log in to the BOP.</p> <ul style="list-style-type: none"> <li>• You can now insert the blocking note in your BOP account. Note: You will need your tax identification number (ID no.) to enter the blocking notice. If you do not have this, you can request notification of your tax identification number (ID no.) online on the BZSt website.</li> <li>• The BZSt will then inform you via your BOP mailbox that the blocking notice has been successfully entered.</li> </ul> <p>Written procedure:</p> <ul style="list-style-type: none"> <li>• Go to the BZSt website and call up the declaration on the blocking notice.</li> <li>• Complete the declaration online. Print it out and sign it.</li> <li>• Send your declaration by post to the BZSt.</li> <li>• The BZSt will then inform you by post that the blocking notice has been successfully entered.</li> </ul>
Bearbeitungsdauer	<ul style="list-style-type: none"> <li>• for registration in the BOP: 1 to 3 weeks</li> <li>• up to 2 weeks for filing the blocking notice</li> <li>• for the notification of the tax identification number (IdNr.): up to 6 weeks</li> </ul>
Frist	<ul style="list-style-type: none"> <li>• The application is possible at any time.</li> <li>• The declaration on the blocking notice must be received by June 30 of a year if the blocking notice is to take effect for the coming year.</li> </ul>

Modul	Sachverhalt
weiterführende Informationen	<a href="https://www.bzst.de/DE/Privatpersonen/Kapitalertraege/KirchensteuerAbgeltungssteuer/kirchensteuerabgeltungssteuer_node.html">https://www.bzst.de/DE/Privatpersonen/Kapitalertraege/KirchensteuerAbgeltungssteuer/kirchensteuerabgeltungssteuer_node.html</a>
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> <li>• Objection to the refusal of registration</li> <li>• Fiscal court action</li> </ul>
Kurztext	<ul style="list-style-type: none"> <li>• Blocking notice according to § 51a EStG Issue</li> <li>• Object to automated data retrieval of religious affiliation for the purpose of withholding church tax on capital gains tax</li> <li>• Blocking notice can be filed by: natural persons</li> <li>• persons subject to church tax must pay church tax on capital gains tax</li> <li>• the withholding of church tax on capital gains tax is carried out automatically by obliged entities (e.g. banks or insurance companies)</li> <li>• For this purpose, the obligated entities ask the Federal Central Tax Office (BZSt) whether their customers belong to a religious community that levies church tax</li> <li>• this request for data on religious affiliation can be objected to with the blocking notice, in which case church tax will not be withheld</li> <li>• the blocking notice does not change the obligation to pay church tax on capital gains tax</li> <li>• the blocking notice obliges you to submit a tax return in order to pay the church tax on capital gains tax yourself</li> <li>• Information from: Tax Information Center (SIC) of the Federal Central Tax Office (BZSt)</li> <li>• Objection via: Declaration of the blocking notice must be submitted by post to the BZSt or online via the BZSt online portal (BOP)</li> <li>• Responsible: Federal Central Tax Office (BZSt)</li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> <li>• Forms available: Yes</li> <li>• Written form required: Yes</li> <li>• Informal application possible: No</li> </ul>

Modul	Sachverhalt
	<ul style="list-style-type: none"> <li>• Personal appearance necessary: No</li> <li>• Online service available: Yes</li> </ul>
Ursprungsportal	Sperrvermerken nach § 51a EStG Erteilung, Sperrvermerken nach § 51a EStG Erteilung