

99102080058000

Nachentrichtung von nicht oder zu niedrig vorgenommenem Steuerabzug von Einkünften i. S. d. § 6 Abs. 3 Satz 1 Nummer 2 InvStG Durchführung

Heruntergeladen am 27.06.2025

<https://fimportal.de/xzufi-services/102552403/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102080058000
Leistungsbezeichnung I	Nachentrichtung von nicht oder zu niedrig vorgenommenem Steuerabzug von Einkünften i. S. d. § 6 Abs. 3 Satz 1 Nummer 2 InvStG Durchführung
Leistungsbezeichnung II	Report non-deduction or under-deduction of tax on domestic income of foreign investment funds
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	

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Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Durchführung (58)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	29.04.2021
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	Section 6 (3) sentence 1 number 2 InvStG in conjunction with section 44 (5) InvStG. Article 44 (5) Sentence 2 EStG in conjunction with section 167 (1) AO and section 155 AO https://www.gesetze-im-internet.de/invstg_2018/_6.html https://www.gesetze-im-internet.de/estg/_44.html https://www.gesetze-im-internet.de/ao_1977/BJNR006130976.html#BJNR006130976BJNG003501301
Teaser	Foreign investment funds whose domestic income was wrongly not taxed or under-taxed must report this and pay the tax in arrears.
Volltext	Since 1.1.2018, investment funds have been subject to tax with their • domestic investment income, • domestic real estate income and • other domestic income • to corporate income tax. Foreign investment funds must pay domestic income for which no or no tax was • no or • tax withheld was wrongly withheld and pay the tax in arrears.

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The investment funds must submit a written notification of the subsequent payment of tax withholding amounts to the Federal Central Tax Office (BZSt).

Erforderliche Unterlagen

When notifying for subsequent payment, they must submit:

- Annex to the notification of income
- Confirmation from the tax authority of the country of domicile that the investment fund had the specified domicile or place of management during the fiscal year and is therefore eligible under the relevant double taxation agreement (DTA).
- Status certificate or
- Form InvSt 8 - Questionnaire / application with attachments (UCITS passport, investment conditions)

Voraussetzungen

The notification for the subsequent payment of tax withholding amounts on domestic investment income must be submitted:

- Investment funds domiciled abroad on their domestic income wrongfully no tax has been withheld or too little tax has been withheld

Kosten

none

Verfahrensablauf

You must submit the notification for the subsequent payment of tax withholding amounts on domestic investment income in writing to the Federal Central Tax Office (BZSt).

- Download the form from the BZSt website and complete it.
- Print out the completed application form. The application form must then be signed by a legal representative of the investment fund or their authorised representative.
- Send the signed form together with the other required documents by post to the BZSt office in Bonn.
- The BZSt will process your notification. You may have to answer further questions or submit additional documents.
- The BZSt will send you a notice with the back taxes to

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	be paid. • You pay the outstanding taxes to the BZSt.
Bearbeitungsdauer	• for processing the advertisement: usually 12 weeks
Frist	• Transmission of the notification: within 4 months after the end of the financial year
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/EUInternational/Auslaendische_Investmentfonds/Allgemeine_Informationen/allg_infomartionen_node.html#js-toc-entry2
Hinweise	
Rechtsbehelf	• Appeal • Administrative court action
Kurztext	• Subsequent payment of tax withheld on income within the meaning of section 6(3) sentence 1 no. 2 of the InvStG that was not deducted or was deducted too low • Investment funds domiciled abroad must report domestic income for the wrongly no tax has been withheld or an insufficient tax deduction was made Report and pay the tax in arrears • Information provided by: Federal Central Tax Office (BZSt) • Notification to: the notification of the subsequent payment of tax withheld on domestic investment income must be submitted in writing to the BZSt. • responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	
Zuständige Stelle	
Formulare	• Forms: yes • Online procedure possible: no • Written form required: yes (signed application) • Personal appearance: no https://www.bzst.de/SharedDocs/Formulare/DE/sonstigeFormulare/PDF_Nachentrichtung_Steuerabzugsbetraege.pdf;jsessionid=59303B3FB0A8DD77AFF6D1BE09326BDA.live6832?__blob=publicationFile&v=6
Ursprungsportal	Nachentrichtung von nicht oder zu niedrig vorgenommenem Steuerabzug von Einkünften i. S. d. §

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