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# Gesonderte Feststellung zur steuerlichen Einlagenrückgewähr nach § 27 Abs. 8 KStG Durchführung

Heruntergeladen am 25.06.2025

<https://fimportal.de/xzufi-services/102554712/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102082058000
Leistungsbezeichnung I	Gesonderte Feststellung zur steuerlichen Einlagenrückgewähr nach § 27 Abs. 8 KStG Durchführung
Leistungsbezeichnung II	Applying for a separate assessment for the tax refund of capital contributions in accordance with the German Corporation Tax Act
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	Durchführung (58)

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SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	24.07.2024
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	<p>§ Section 27 (8) KStG  <a href="https://www.gesetze-im-internet.de/kstg_1977/_27.html">https://www.gesetze-im-internet.de/kstg_1977/_27.html</a>  <a href="https://www.gesetze-im-internet.de/estg/_20.html">https://www.gesetze-im-internet.de/estg/_20.html</a>  <a href="https://www.gesetze-im-internet.de/invstg_2018/_16.html">https://www.gesetze-im-internet.de/invstg_2018/_16.html</a>  <a href="https://www.gesetze-im-internet.de/invstg_2018/_34.html">https://www.gesetze-im-internet.de/invstg_2018/_34.html</a></p>
Teaser	As a foreign corporation or association of persons without a registered office or management in Germany, you can have it checked whether your payments are tax-free for your German shareholders.
Volltext	<p>As a foreign corporation or association of persons, you are not obliged to maintain a tax deposit account. If you, as a foreign corporation or association of persons, make payments such as</p> <ul style="list-style-type: none"> <li>• Payments of profit shares (dividends) or other payments from shares, profit participation rights, from shares in limited liability companies, or economically comparable benefits (this list is not exhaustive),</li> </ul> <p>to domestic shareholders, you can apply for a separate determination of a non-taxable repayment of capital contributions.</p> <p>The subject of the determination is all payments made by the applicant from their notional tax contribution account.</p> <p>When submitting the application, not only the contributions and payments made by domestic shareholders must be stated, but in principle all</p>

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contributions and payments. The obligation to provide evidence begins from the point in time at which the contributions whose repayment is claimed were made.

The application must be submitted in writing using the officially prescribed form to the tax authority that is locally responsible for taxing the applicant's income at the time the application is submitted. If no tax authority has local jurisdiction at the time the application is submitted, the application must be submitted to the Federal Central Tax Office (BZSt).

Important note: Foreign investment funds that make certain payments to their domestic shareholders, such as

- certain distributions by the investment fund,
- Advance lump sums,
- profits from the sale of investment units,
- distributed income,
- income equivalent to distributions and
- gains from the sale of special investment units,

can no longer apply for a separate determination of a tax refund of capital contributions in accordance with the German Corporation Tax Act from the 2018 tax year.

## Erforderliche Unterlagen

When applying for the repayment of deposits, you must submit

- Information on the applicant's limited corporation tax liability in Germany, stating assets and activities in Germany, for verification by the local tax authority or the Federal Central Tax Office (BZSt)
- current extract from the commercial register
- a company overview showing how the individual companies were established and how they are linked to each other: the overview must show how long the individual companies have existed (e.g. in the form of an organizational chart)
- Amount of the share held by the domestic shareholder
- If applicable, power of representation in accordance with Section 80 of the German Fiscal Code (AO) and

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power of attorney to receive

- own development of the various components of equity from the date on which contributions were made, the repayment of which is claimed, at the earliest since January 1, 1977
- a calculation of the repayment of contributions
- Annual financial statements with reconciliations to German tax law in analogous application of Section 60 of the Income Tax Implementation Ordinance (EStDV) from the period from which contributions were made, the repayment of which is claimed, at the earliest since January 1, 2006
- Resolutions and evidence of the actual implementation of Contributions whose repayment is claimed, at the earliest since 1.1.1977

Benefits for the assessment period applied for Changes in nominal capital from the period from which contributions were made, the repayment of which is claimed, at the earliest from January 1, 1977

Conversions from the period from which contributions were made, the repayment of which is claimed, at the earliest since 1.1.1977

### Notes:

- You must provide evidence of the amount and actual execution of cash contributions and cash payments by submitting account statements (bank statements showing the payer and payee).
  - In the case of contributions in kind and payments in kind, you must provide evidence by submitting contractual documents (e.g. transfer, loan or merger agreement) and accounting records.
  - To determine the value of contributions in kind and contributions in kind (shares, receivables or other assets), you must provide evidence, for example in the form of a valuation report.
  - Contributions and benefits that are not documented cannot be taken into account.
- [https://www.bzst.de/DE/Unternehmen/Kapitalertraege/Einlagenrueckgewaehr/einlagenrueckgewaehr\\_node.html#js-toc-entry1](https://www.bzst.de/DE/Unternehmen/Kapitalertraege/Einlagenrueckgewaehr/einlagenrueckgewaehr_node.html#js-toc-entry1)

## Voraussetzungen

Applications for tax deposit refund can be made by

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- foreign corporations or
- foreign associations of persons,

that are not subject to unlimited tax liability in Germany if they can grant certain benefits, in particular profit shares (dividends), other payments from shares and profit participation rights and comparable benefits.

## Kosten

There are no costs.

## Verfahrensablauf

You must submit the application for a separate determination of a taxable return of capital contributions in writing using the officially prescribed form to the locally competent tax authority or the Federal Central Tax Office (BZSt).

Option 1: You must submit the application in writing to the tax authority that is locally responsible for taxing the income at the time the application is submitted.

Option 2: If no tax authority is responsible at the time the application is submitted, you must submit the application in writing or digitally via the BZSt online portal at the Federal Central Tax Office (BZSt).

- Download the application form from the online form management system (FMS) of the Federal Tax Administration (BFIV) and complete it.
- Print out the completed application form. The application form must then be completed by a legal representative of the company or authorized representative of the company.
- Send the signed application form together with the other required documents by post to your local tax authority (option 1) or the office of the Federal Central Tax Office (BZSt) in Berlin (option 2).
- The locally competent tax authority (option 1) or the BZSt (option 2) will check your application. You may have to answer further questions or submit additional documents.
- If your application is approved, we will send you the responsible local tax authority (variant 1) or the Federal Central Tax Office (variant 2)

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	<p>a decision on the separate determination of tax bases in accordance with Section 27 (8) sentence 3 KStG by post to the address given in the application form.</p> <ul style="list-style-type: none"> <li>• In the event of a rejection, you will receive a notice of rejection by post.</li> </ul> <p>If you wish to submit the application digitally, the corresponding application form is available for electronic submission in the BZSt online portal.</p>
Bearbeitungsdauer	For processing the application: approx. 16 months upon submission of the complete documentation.
Frist	Application: by the end of the twelfth month following the end of the financial year in which the benefit was paid.
weiterführende Informationen	<p><a href="https://www.bzst.de/DE/Unternehmen/EUInternational/Auslaendische_Investmentfonds/Statusbescheinigung/statusbescheinigung_node.html#js-toc-entry1">https://www.bzst.de/DE/Unternehmen/EUInternational/Auslaendische_Investmentfonds/Statusbescheinigung/statusbescheinigung_node.html#js-toc-entry1</a></p> <p><a href="https://www.bzst.de/SharedDocs/BMF/DE/Downloads/bmf_Schreiben_20160404_Nennkapitalrueckzahlungen_bei_auslaendischen_Kapitalgesellschaften.pdf?__blob=publicationFile&amp;v=1">https://www.bzst.de/SharedDocs/BMF/DE/Downloads/bmf_Schreiben_20160404_Nennkapitalrueckzahlungen_bei_auslaendischen_Kapitalgesellschaften.pdf?__blob=publicationFile&amp;v=1</a></p> <p><a href="https://www.bzst.de/DE/Unternehmen/Kapitalertraege/Einlagenrueckgewaehr/einlagenrueckgewaehr_node.html#js-toc-entry1">https://www.bzst.de/DE/Unternehmen/Kapitalertraege/Einlagenrueckgewaehr/einlagenrueckgewaehr_node.html#js-toc-entry1</a></p>
Hinweise	There are no indications or special features.
Rechtsbehelf	<ul style="list-style-type: none"> <li>• Objection</li> <li>• Fiscal court action</li> </ul>
Kurztext	<ul style="list-style-type: none"> <li>• Separate determination on the tax refund of contributions in accordance with Section 27 (8) KStG Implementation</li> <li>• Apply for the determination of a tax refund of capital contributions for repayments or payments from capital contributions by foreign companies to German shareholders</li> <li>• All contributions and payments must be documented: from the date on which the contributions whose repayment is being claimed were made</li> <li>• Applications for a tax refund of contributions can be submitted by foreign corporations or foreign</li> </ul>

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associations of persons that are not subject to unlimited tax liability in Germany if they can grant certain benefits, in particular Profit shares (dividends), other payments from shares, profit participation rights to which the right to the profits and liquidation proceeds of a corporation is attached, from shares in limited liability companies, from shares in cooperatives, from shares in an opting company, from shares of income from a benefit from a corporation, association of persons or assets not exempt from corporation tax, which are economically comparable to the aforementioned profit distributions.

- From the 2018 tax year, foreign investment funds can no longer apply for a tax refund of deposits if they make certain payments to their German shareholders. These payments include, for example Distributions, advance lump sums and profits from the sale of investment units. This is regulated in the Investment Tax Act 2018.

- Information from: Federal Central Tax Office (BZSt)

- Application via: tax refund of deposits must be applied for in writing to the tax authority that is locally responsible for taxing the applicant's income at the time the application is submitted if no tax authority is responsible, then to the Federal Central Tax Office (BZSt)

- responsible: locally competent tax authority or Federal Central Tax Office (BZSt)

**Ansprechpunkt**

[https://www.bzst.de/SiteGlobals/Kontaktformulare/DE/Kapitalertraege/Einlagenrueckgewaehr/kontakt\\_node.html](https://www.bzst.de/SiteGlobals/Kontaktformulare/DE/Kapitalertraege/Einlagenrueckgewaehr/kontakt_node.html)

**Zuständige Stelle**

[https://www.bzst.de/SiteGlobals/Kontaktformulare/DE/Kapitalertraege/Einlagenrueckgewaehr/kontakt\\_node.html](https://www.bzst.de/SiteGlobals/Kontaktformulare/DE/Kapitalertraege/Einlagenrueckgewaehr/kontakt_node.html)

**Formulare**

- Forms: yes
- Online procedure possible: no
- Written form required: yes (signed application)
- Personal appearance: no

**Ursprungsportal**

Gesonderte Feststellung zur steuerlichen Einlagenrückgewähr nach § 27 Abs. 8 KStG Durchführung, Gesonderte Feststellung zur steuerlichen Einlagenrückgewähr nach § 27 Abs. 8 KStG

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Durchführung