

99102124058000

Meldung der Kapitalerträge nach § 45d Absatz 1 und 2 EStG Durchführung

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/102730392/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102124058000
Leistungsbezeichnung I	Meldung der Kapitalerträge nach § 45d Absatz 1 und 2 EStG Durchführung
Leistungsbezeichnung II	Transfer exemption amounts
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)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

Modul	Sachverhalt
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 https://www.gesetze-im-internet.de/ao_1977/_93c.html
Teaser	If you are obliged to deduct capital gains tax in Germany, you must submit certain data.
Volltext	The exemption amounts are investment income that is exempt from tax deduction on the basis of an exemption order (FSA) or a non-assessment certificate (NVB). The notification only contains information on how much investment income was actually exempted. It is not possible to derive from the report how the exemption orders are distributed among the various credit institutions. The Federal Central Tax Office (BZSt) prepares the incoming data and can make it available to the state tax authorities and social security institutions. They must report the exemption amounts electronically in the BZSt online portal (BOP).
Erforderliche Unterlagen	You do not need to submit any further documents.
Voraussetzungen	Among others, the following are obliged to report the exemption amounts • all companies that are obliged to deduct capital gains tax and accept exemption orders or non-assessment certificates Further requirements: • You have an authorization number for the control procedure for exemption orders (FSAK) • You are registered in the BZSt online portal (BOP) and

Modul	Sachverhalt
	have a BOP certificate
Kosten	free of charge
Verfahrensablauf	You must submit your data electronically via the BZSt online portal (BOP). To do this, 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 send an e-mail to fsa-anfragen@bzst.bund.de and contact the relevant investment income department at the Federal Central Tax Office (BZSt). • 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. • Once you have received your activation ID and activation code, please follow the link in the e-mail. Log in for the first time by entering the activation ID and the activation code in the corresponding fields. • Once the BOP has been successfully activated, you will be asked to select a storage location for the BOP certificate. • Please log in to the BOP using your certificate and the corresponding password. • For professional authorization for the exemption order control procedure (FSAK), you must apply for this online in the BOP using the form "Application for authorization for the exemption order control procedure (Section 45d (1) and (2) EStG)". • The BZSt will then send you an authorization number for the FSAK procedure by post or electronically • You then have three options for transmitting data to the FSAK procedure: Delivery via BOP form Delivery via BOP form using the CSV import function Delivery via the ELMA5 mass data interface • To use the ELMA5 bulk data interface, you will find the "Application for activation for participation in the ELMA5 procedure to the BZSt" under the menu item

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	"Forms & services", "Transmission of bulk data (ELMA5)". • Please complete this application carefully. Select "Notification and information on actually exempted investment income" as the specialist procedure for which you wish to send your data and enter the BZSt secret in the "Procedure-specific secret" field. Send the application electronically. • You will be informed by e-mail as soon as answers to the notifications provided are available.
Bearbeitungsdauer	0 - 4 Woche(n) - for registration in the BZSt online portal (BOP): up to 4 weeks - for processing the data transfer: The data is received by the BZSt and immediately made available to the state tax authorities or the social benefit providers.
Frist	Statutory reporting deadline: by the end of February of the following year
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Kapitalertraege/KontrollverfahrenFreistellungsauftraege/Kontrollverfahren_Freistellungsauftraege/kontrollverfahren_freistellungsauftraege_node.html
Hinweise	There are no indications or special features.
Rechtsbehelf	No legal remedy is provided for.
Kurztext	• Reporting of investment income in accordance with Section 45d (1) and (2) EStG Implementation • Credit institutions and other companies that are obliged to deduct capital gains tax must notify the Federal Central Tax Office (BZSt) of the exemption amounts claimed • the aim is to detect and prevent the misuse of tax benefits or social security benefits • are obliged to report the exemption amounts: credit institutions Cooperatives (for example housing cooperatives) • Information from: Federal Central Tax Office (BZSt) • Application via: Notification must be made via the BZSt online portal • Responsible: Federal Central Tax Office (BZSt)

Modul	Sachverhalt
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms available: No Written form required: No Informal application possible: No Personal appearance necessary: No Online services available: Yes
Ursprungsportal	Meldung der Kapitalerträge nach § 45d Absatz 1 und 2 EStG Durchführung, Meldung der Kapitalerträge nach § 45d Absatz 1 und 2 EStG Durchführung