

99102040000000, 99102040000000

Capital gains tax

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/100102500/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102040000000, 99102040000000
Leistungsbezeichnung I	Capital gains tax
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200), Einkommensteuer und Kirchensteuer (1060200)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	16.11.2023
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	http://www.gesetze-im-internet.de/estg/_44.html http://www.gesetze-im-internet.de/estg/_44.html
Teaser	
Volltext	<p>Investment income earned on private assets is subject to a separate tax rate. As a rule, income tax on investment income from private individuals is settled with the withholding of capital gains tax. In principle, capital income no longer has to be declared in the tax return.</p> <p>In the case of capital income from business assets, the withholding tax is merely an advance payment. This income must still be declared in the tax return.</p> <p>Income from capital assets is taxed. This includes, for example, investment income from shareholdings in public limited companies, the sale of shares, investment funds, forward transactions and interest. This also includes foreign dividends if a paying agent in Germany credits them to the investor.</p> <p>Capital gains tax arises at the time when the creditor receives capital gains. Anyone who owes capital gains in Germany must then withhold the tax for the account of the creditor of the capital gains. This also applies to a paying agent in Germany (e.g. a credit institution).</p> <p>Under certain conditions, the withholding tax can be waived. For example, the paying agent can fully or partially take into account the saver's allowance of EUR 1,000 (until 2022: EUR 801) for single persons and EUR 2,000 (until 2022: EUR 1,602) for spouses or life partners who are jointly assessed if an exemption order has been issued. The submission of a non-assessment certificate entitles the paying agent to credit the investment income without withholding capital gains tax. Capital gains tax is also withheld for sole proprietorships and partnerships. There are exceptions to the deduction of capital gains tax for</p>

Modul

Sachverhalt

certain corporations. More information on this can be obtained from the banks.

Capital gains tax is generally 25% of the investment income plus the solidarity surcharge and, if applicable, church tax. When deducting the tax, the paying agent can, under certain conditions, offset losses and credit foreign taxes that are no longer subject to a reduction. For private individuals resident in Germany, capital gains tax generally has a final withholding effect (so-called final withholding tax). The tax rate for investment income earned from private assets is generally 25%. If the marginal tax rate of taxpayers is lower than 25%, the investment income can be included in an income tax assessment upon application.

In cases where the saver's allowance has not been fully utilized, the substitute assessment basis has been applied, a loss not yet taken into account, a loss carryforward and foreign taxes not yet taken into account, an application can be made with the income tax return for capital income that was subject to capital gains tax to review the reason for or the amount of tax withheld.

Capital gains tax is not a separate tax but, like wage tax, a special form of income tax.

Erforderliche Unterlagen

Voraussetzungen

Kosten

Verfahrensablauf

Bearbeitungsdauer

Frist

weiterführende Informationen

Hinweise

Rechtsbehelf

Modul	Sachverhalt
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Capital gains tax, Kapitalertragsteuer