99102040010000, 99102040010000

# Capital gains tax exemption



| Modul | Sachverhalt |
|---|---|
| **Leistungsschlüssel** | 99102040010000, 99102040010000 |
| **Leistungsbezeichnung I** | Capital gains tax exemption |
| **Leistungsbezeichnung II** | |
| **Typisierung** | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug |
| **Quellredaktion** | Mecklenburg-Vorpommern |
| **Freigabestatus Katalog** | unbestimmter Freigabestatus |
| **Freigabestatus Bibliothek** | unbestimmter Freigabestatus |
| **Begriffe im Kontext** | |
| **Leistungstyp** | Leistungsobjekt mit Verrichtung |
| **Leistungsgruppierung** | Steuern (102) |
| **Verrichtungskennung** | Befreiung (010) |
| **SDG-Informationsbereich** | Sonstige Steuern: Zahlung, Sätze, Steuererklärungen |
| **Lagen Portalverbund** | |
| **Einheitlicher Ansprechpartner** | Nein |
| **Fachlich freigegeben am** | |

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| Fachlich freigegen durch | Ministry of Finance Rhineland-Palatinate Ministry of Finance Rhineland-Palatinate |
| Handlungsgrundlage | https://www.gesetze-im-internet.de/estg/__20.html<br>https://www.gesetze-im-internet.de/estg/__32d.html<br>https://www.gesetze-im-internet.de/estg/__43.html<br>https://www.gesetze-im-internet.de/estg/__43a.html<br>https://www.gesetze-im-internet.de/estg/__44.html<br>https://www.gesetze-im-internet.de/estg/__44a.html<br>https://www.gesetze-im-internet.de/estg/__44b.html<br>https://www.gesetze-im-internet.de/estg/__20.html<br>https://www.gesetze-im-internet.de/estg/__32d.html<br>https://www.gesetze-im-internet.de/estg/__43.html<br>https://www.gesetze-im-internet.de/estg/__43a.html<br>https://www.gesetze-im-internet.de/estg/__44.html<br>https://www.gesetze-im-internet.de/estg/__44a.html<br>https://www.gesetze-im-internet.de/estg/__44b.html<br>https://www.gesetze-im-internet.de/estg/__20.html<br>https://www.gesetze-im-internet.de/estg/__32d.html<br>https://www.gesetze-im-internet.de/estg/__43.html<br>https://www.gesetze-im-internet.de/estg/__43a.html<br>https://www.gesetze-im-internet.de/estg/__44.html<br>https://www.gesetze-im-internet.de/estg/__44a.html<br>https://www.gesetze-im-internet.de/estg/__44b.html |
| Teaser | Learn how to avoid a capital gains tax deduction. |
| Volltext | In certain cases, you can avoid the tax deduction of investment income from the outset:<br><br>**Exemption order**<br><br>If your taxable investment income does not exceed €801 per year, or €1,602 for married couples/life partners assessed jointly, an exemption order to your credit institution is sufficient to avoid the tax deduction of investment income by the bank.<br><br>You can also distribute the saver's lump sum of €801/€1,602 among several credit institutions. Within a credit institution, it is not permissible to limit the exemption order to individual accounts or securities accounts. |

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| | **Non-assessment certificate (NV certificate)**<br><br>If your income, including investment income, does not exceed the basic exemption amount for income tax in a calendar year, you can apply for a non-assessment certificate from your local tax office. The non-assessment certificate will then be sent to you by the tax office.<br><br>Once you have presented the non-assessment certificate to your bank, the bank can pay out the investment income without deducting tax. Please bear in mind that you will need a copy of the NV certificate for each credit institution from which you receive investment income.<br><br>A non-assessment certificate will not be issued if you are expected to be assessed for income tax or if you apply for it. Therefore, you will not receive a non-assessment certificate, among other things, if a remaining loss deduction has been determined for you by the tax office.<br><br>The non-assessment certificate is issued subject to revocation with a maximum validity of three years and must end at the end of a calendar year. |
| **Erforderliche Unterlagen** | • Identification number (you must provide your identification number (if applicable from both spouses/life partners/life partners).)<br>• Proof of the right to have a disposal<br>• If a certificate of NV for a minor child is requested by legal representatives, this application must be accompanied by proof that the child's capital assets are capital assets (e.B. the children's right to have control over the accounts). |
| **Voraussetzungen** | |
| **Kosten** | None.<br><br>de.xoev.schemata.xzufi._2_2_0.StringLocalized@fcab4a |
| **Verfahrensablauf** | |
| **Bearbeitungsdauer** | |

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|---|---|
| Frist | |
| weiterführende Informationen | |
| Hinweise | |
| Rechtsbehelf | |
| Kurztext | |
| Ansprechpunkt | |
| Zuständige Stelle | Contact the tax office responsible for you. You can determine this by searching for the tax office on the website of the Federal Central Tax Office. You can also contact the credit institution. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html |
| Formulare | • Exemption order - application according to official model (available from the credit institution).<br>• Application for a non-assessment certificate (form NV 1 A). |
| Ursprungsportal | Capital gains tax exemption, Capital gains tax exemption, Kapitalertragsteuer Befreiung |