

99102035000000

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009788/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102035000000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Church tax on investment income
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Withholding church tax on final taxed investment income (e.g. interest)</div>, <div lang="en-x-mtfrom-de">Objection to the Federal Central Tax Office regarding the transmission of the KiStAM to the banks / savings bank</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	Section 51a paragraphs 2b to 2e of the Income Tax Act
Teaser	
Volltext	<p>Withholding church tax on final taxed investment income (e.g. interest from banks): Church tax on final taxed investment income has been automatically withheld since January 1, 2015 and paid to the tax-collecting religious communities. Automatic means that the members of these religious communities do not have to initiate anything in order to meet their church tax obligations in connection with the final withholding tax. In order to prepare for the automatic deduction of church tax on the withholding tax, those liable to deduct church tax (banks, savings banks, etc.) are legally obliged to ask the Federal Central Tax Office (BZSt) the religious affiliation of all customers once a year. The query is carried out regularly from September 1st to October 31st. For members of a tax-collecting religious community, the BZSt notifies the church tax deductible about the church tax deduction feature (KiStAM). The KiStAM provides information about membership of a tax-collecting religious community and the valid church tax rate. The church tax withholding agents then determine the church tax applicable to the taxpayer on the final withholding tax and pay this to the tax office. Objection to the transmission of the KiStAM (blocking note): If a taxpayer does not want the church tax on final taxed capital income to be levied by the church tax deductor but by the responsible tax office, the transfer of the KiStAM can be objected to (blocking note). The blocking notice must be submitted to the BZSt on an officially prescribed form (see links). It is also available in paper form from the information and collection points of the tax offices. The blocking notice must be received by the BZSt by June 30th at the latest. In this case, the BZSt blocks the transmission of the KiStAM for the current</p>

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	<p>and all subsequent query periods until further notice. The church tax deductible will then not pay any church tax. The BZSt is legally obliged to inform the responsible tax office about the blocking notice. The tax office will then ask you to submit an income tax return. As the procedure is handled by the BZSt and not by the tax offices, the BZSt tax information center is available as a central point of contact for further questions. It can be reached by phone on 0228/406 1240. Further information can be found on the link to the BZSt.</p>
Erforderliche Unterlagen	No
Voraussetzungen	
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	<p><a href="https://www.bzst.de/DE/Privatpersonen/Kapitalertraege/KirchensteuerAbgeltungssteuer/kirchensteuerabgeltungssteuer_node.html">https://www.bzst.de/DE/Privatpersonen/Kapitalertraege/KirchensteuerAbgeltungssteuer/kirchensteuerabgeltungssteuer_node.html</a></p> <p><a href="https://www.bzst.de/DE/Privatpersonen/Kapitalertraege/KirchensteuerAbgeltungssteuer/kirchensteuerabgeltungssteuer_node.html">https://www.bzst.de/DE/Privatpersonen/Kapitalertraege/KirchensteuerAbgeltungssteuer/kirchensteuerabgeltungssteuer_node.html</a></p>
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	<p>If you want to find out exactly who is responsible for your request, please follow the link to</p> <p>Authority finder Hamburg</p>
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)