

Application in the BZSt-Online-Portal (BOP) – step-by-step-instructions

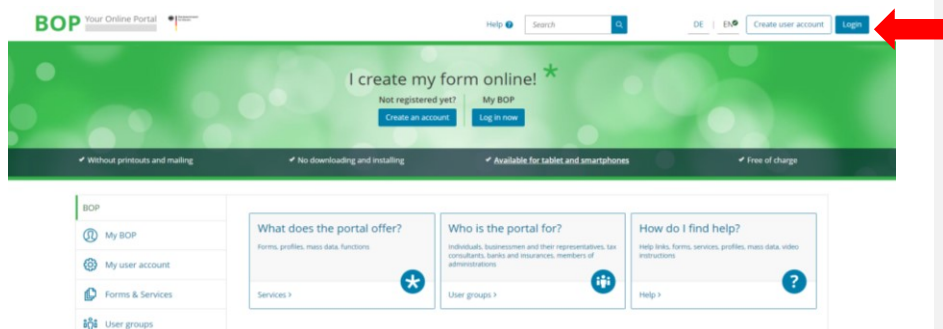
Application for relief (refund and/or exemption) according to Sec. 50c German Income Tax Act (ITA) from tax deduction according to Sec. 50a ITA-

Registration

Please refer to the information sheet on registration on the BZSt website; this contains a detailed description of the registration process.

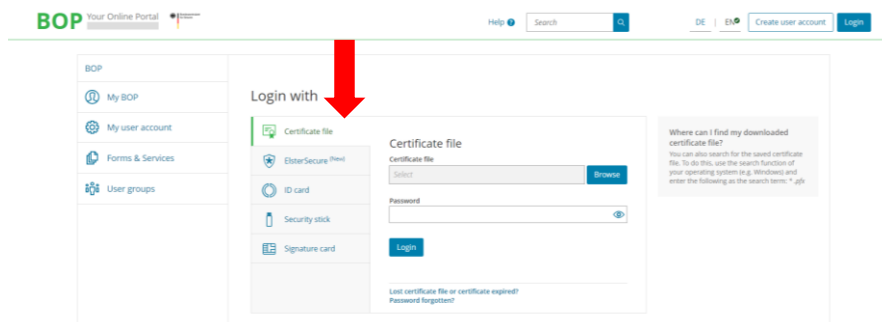
First login / after registration:

Step 1: Go to Login on the top right of the homepage.

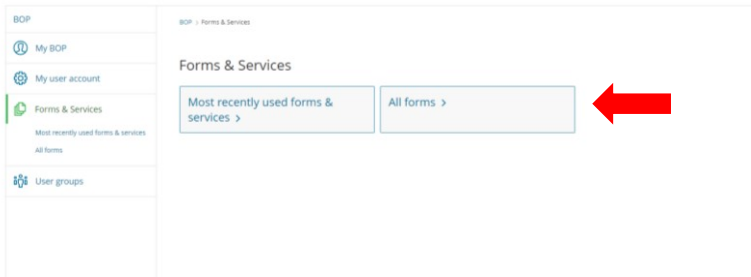


Step 2: Choose your login method and enter your data.

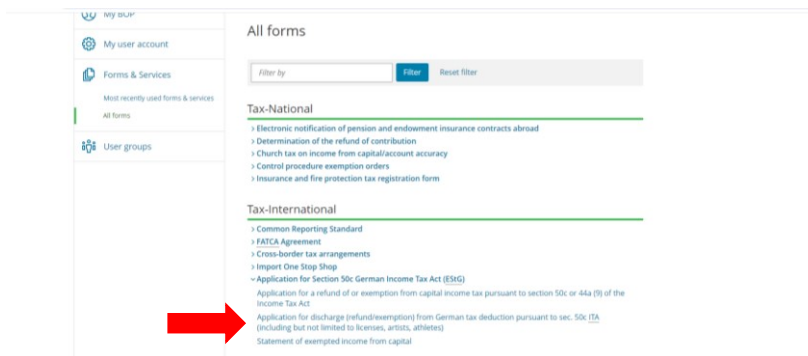
Note: It is assumed that you choose a login with certificate file.



Step 3: To be able to create a first/new application according to Sec. 50c ITA for exemption or refund from tax deduction according to Sec. 50a ITA, go to “Forms & Services” and click on the field “All forms”:



Step 4: In order to find the relevant form please go to the section “Tax-International”, click on the field “Application for Section 50c German Income Tax Act (EStG)” and choose the “Application for discharge (refund/exemption) from German tax deduction pursuant to sec. 50c ITA (including but not limited to licenses, artists, athletes)”.



Attention: You will find the applications for dividends etc. under the keyword “Application for a refund of or exemption from capital income tax pursuant to section 50c or 44a (9) of the Income Tax Act”. Herewith you cannot apply for relief from tax deduction according sec. 50a ITA.

Step 5: In order to submit the application, please confirm the privacy notice.

The screenshot shows a web interface for an application. On the left is a navigation menu with items like 'My BOP', 'My user account', 'Forms & Services', and 'User groups'. The main content area is titled 'Application for discharge (refund/exemption) from German tax deduction pursuant to sec. 50c ITA (including but not limited to licenses, artists, athletes)'. Below the title is a 'Data protection notice' section with a small text block and a link. At the bottom of the notice area are two buttons: 'Cancel' and 'Next'. A red arrow points to the 'Next' button.

Step 6: Proceed step by step when filling out the application. Please note that all fields marked with * are mandatory fields that must be filled in.

The screenshot shows the 'Start page of the form' for the application. It includes a progress indicator on the left, a title, and a list of steps. The main form area contains several sections: 'Data transfer from a profile', 'Tax number and country of residence', and 'Country of residence'. Red arrows point from callout boxes to specific fields in the form.

- Callout 1:** Points to the 'Data transfer from a profile' section. Text: "This can also be completed by authorised representatives. It is possible to create several personal profiles."
- Callout 2:** Points to the 'Tax number of the applicant (creditor of the remunerations)' field. Text: "This will only be assigned after the first application. Please select the option 'Tax number is unknown' for the first application."
- Callout 3:** Points to the 'Business identification number (creditor of the remunerations)' field. Text: "If you have received a tax identification number/business identification number from BZSt, this must be entered here."
- Callout 4:** Points to the 'Country of residence' dropdown menu. Text: "Select the country of residence of the applicant here (remuneration creditor, resident abroad). Domestic remuneration debtors are not eligible to apply."
- Callout 5:** Points to the 'Country of residence' dropdown menu. Text: "If you have already submitted applications in the past (also in paper form or in relation to other German contractors), select 'no'. If this is your first application, please select 'yes'."

Application according to Sec. 50c ITA in conjunction with double taxation agreement (DTA): This is the standard case. The applicable DTA is determined by the system on the basis of the country of residence.

Application according Sec. 50c in conjunction with Sec. 50g ITA (DTA): Application for associated companies.

Notes written here are not transmitted to the BZSt.

Type of application *

Type of application Please select *

Exemption and/or refund *

Please select whether you would like to apply for an exemption certificate and/or refund of withholding tax (multiple selection possible).

Certificate of exemption

Refund of withholding tax

Application for several remuneration debtors

Please select whether you would like to apply for exemption certificates for several remuneration debtors. In the case of an application for multiple remuneration debtors, the following information on the respective remuneration debtor must be provided:

- Details of the payment debtor
- Exemption from
- Subject of the contract

Note: When naming the exhibit, please ensure that a clear classification to the remuneration debtor can be made.

Application for several remuneration debtors No details

Personal processing note

To the partial pages

- 1 - Creditor of the remuneration
- 2 - Power of authorisation
- 3 - Information on remuneration debtors
- 4 - Application requirements according to § 50g EStG in conjunction with Directive 2003/49/EC of June 3rd, 2003.
- 5 - Reimbursement
- 6 - Announcement of the decision about the application
- 7 - Attachments

Next page >

Please select whether you would like to request an exemption and/or refund.

You can apply for exemption for several remuneration debtors at the same time as part of one application. Refund must be applied for individually.

Step 7: Information on the remuneration creditor (applicant). Since remuneration debtors are not eligible to file an application, the details of the foreign person/company must be entered here.

1 - Creditors of the remuneration (foreign person/company)

name or company Reset selection

- Natural person
- Legal person
- Transparent society
- Unknown

Organizational unit:

address

Street, House number, House number extension *

Address extension

Post code, City *

State

Contact

contact person

Phone number

Fax number

[Start page](#) [Next page](#)

Please select the legal form of the remuneration creditor(s) here. The item "Transparent society" must be selected if the company is fiscally transparent according to the law of the country of residence (e.g. a US limited partnership [L.P.]).

Enter the organization unit of the remuneration creditor(s) here (e.g. tax department).

Please enter the address of the foreign applicant here. The state will be filled in automatically.

If desired, enter a contact person at the applicant's company who can be contacted by the BZSt in case of queries.
Note: Missing documents are usually requested by mail or via the BOP.

Step 8: details of authorized representatives.

Note: Information on multiple authorized representatives is possible.
Please note that you must upload the corresponding powers of attorney as an attachment to the application.

Application for discharge (refund/exemption) from German tax dedu... 2 - Power of authorisation

2 - Power of authorisation

Overview of the powers of authorisation

Please state if you would like to authorise an individual, a tax consultant or the remuneration debtor to receive the decision on your application (notification authorisation) and/or contact the Federal Central Tax Office on your behalf (authorisation to act) and/or receive a possible refund on your behalf (collection authorisation). You may choose a different person for each type of authorisation. Please attach the authorisation document(s) as an attachment.

name	Nature of the authorisation
No entries available	

Add more data (highlighted with red arrow)

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Application for discharge from German tax deduction pursuant to § 5... 2 - Power of authorisation

Power of authorisation

Entry 1

Nature of the authorisation

Power of representation
 Power of attorney
 Power of collection

The authorisation shall apply to: Please select

name or company

Natural person
 Legal person
 Transparent society

Organisational unit:

Here you can select whether the power of attorney should apply to the exemption and/or the refund.

Please select the legal form of the authorized representatives here. After selecting an option, you can enter the name or company name of the authorized representative(s).

Power of representation: The decision on the application (no other correspondence) will be notified to this person.

Power of attorney: This authorizes the authorized person(s) to submit the application on behalf of the creditor(s).

Power of collection: This authorizes the person to receive reimbursement amounts (required if the payment is not to be made to the reimbursement creditor).

A form of the power of attorney can be found at https://www.bzst.de/DE/Unternehmen/Abzugsteuern/Abzugsteuerentlastung/Formulare/formulare_node.html.

Powers of attorney must be uploaded. All attachments can be uploaded at the end of the application

The address of the authorized representative(s) must be entered here.

address

Street, House number, House number extension

Address extension

Post code, City

District

State

Contact

Contact Person

Phone number

Fax number

Confirm entry

If the authorized representative is a company of tax advisors or another company, the responsible agent can be entered here.

Step 9: In the next step, you can provide information about one or more remuneration debtors, the subject of the exemption & artist/athlete.

After the complete information on all sub-items of a remuneration debtor is filed, information on additional remuneration debtors can be provided.

The (German) remuneration debtor must be entered here.

Contrary to what is communicated here, the exemption period starts at the earliest from the receipt of the application by the BZSt. An adjustment will be made as soon as possible.

If you are applying for the exemption to start from a date later than the date of receipt of the application (e.g. due to a subsequent application), the corresponding date must be entered here.

These two fields are optional. If you do not know the corresponding numbers of the remuneration debtor(s), leave the fields empty.

After selecting an option, you can enter the name of the remuneration debtor(s).

Enter the tax number assigned by the BZSt for the purpose of the tax declaration here, if you know it. You will find the tax number, for example, on the tax certificate issued by the remuneration debtor. Please note that the tax number of the debtor must be entered starting with an A and without slashes (Axxxxxxxxx).

The address of the (German) remuneration debtor(s) must be entered.

If the remuneration debtor is a company, you can enter the responsible agent here.

It is not possible to enter an e-mail address, as the BZSt always sends e-mails unencrypted and separate consent is required for this.

Application for discharge from German tax deduction pursuant to § 5...

Start page of the form

- 1 - Creditor of the remuneration
- 2 - Power of authorisation
- 3 - Information on remuneration debtors
 - Remuneration debtor (Entry 1)

2 - Object of the contract

Object of the contract

Please select the type of subject matter of the contract. Multiple selection is possible.

- Industrial property rights
- Copyrights
- Supervisory Board Remuneration
- Artistic, sporting, athletic or similar performance within the country
- Remuneration from performance tests (participation in equestrian events)
- Other

Other subject matter of the contract:

Select here what you receive remuneration for. You can enter more detailed information in the further course.

Industrial property rights

Please select the type of right. Multiple selection is possible

- patents
- Know-How
- Trademarks
- Franchise
- other

Other property right:

Start page of the form

- 1 - Creditor of the remuneration
- 2 - Power of authorisation
- 3 - Information on remuneration debtors
 - Remuneration debtor (Entry 1)

Copyrights

Please select the type of right. Multiple selection is possible

- General copyright e.g. books
- Film licences
- tape recordings
- Software
- database
- Scientific works
- other

Other copyright:

Title of the work

[Add more data](#)

Start page of the form

- 1 - Creditors of the remuneration (foreign person/company)
- 2 - Power of authorisation
- 3 - Information on remuneration debtors
 - Remuneration debtor (Entry 1)

Information on the rights holder

If you have chosen one of the objects of the contract "Industrial property rights" or "copyrights", please also provide the following information in this block.

The owner of the industrial property right according to the register or the author/original owner of the right is:

Applicant [Reset selection](#)

Other person

The original rights holder must be entered here. If this is a person other than the remuneration creditor (applicant), you can accelerate the processing of the application by uploading the agreement concluded between the original rights holder and the applicant (master license agreement) as an attachment.

Artistic, sporting, athletic or similar performance within the country

Type of activity:

Duration of activity:

Place of activity:

Amount of remuneration

Please indicate the amount of remuneration for the period of time covered by the application. If no fixed amount has been contractually agreed, you may provide an estimate.

Please enclose copies of the signed contract(s) as an attachment

amount of remuneration: Euro, Cent

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In the case of refunds, please enter here the total gross remuneration from the individual tax certificates. In the case of exemptions, enter here the total (estimated in case of doubt) of the remuneration to be expected in the three years following the issue of the exemption certificate. This is a statistical figure, the value will not be checked retroactively.

Application for discharge (refund/exemption) from German tax deduc...

Start page of the form

- 1 - Creditors of the remuneration (foreign person/company)
- 2 - Power of authorization
- 3 - Information on remuneration debtors
- 4 - Application requirements according to sec. 51g (2) in conjunction with Directive 2003/384/EC
- 5 - Reimbursement
- 6 - Announcement of the decision about the application
- 7 - Attachments

3 - Information on remuneration debtors

Remuneration debtor (Entry 1)

1 - Remuneration debtor

2 - Object of the contract

3 - Reasons for the application for exemption from tax on artistic, sporting, athletic or similar performances within the country

3 - Reasons for the application for exemption from artistic, sporting, athletic or similar performances within the country

Promotion of the performance

The performance is supported by public funds from the own state

The performance is supported by public funds from Germany

Costs for the performance

Euro

Please attach certification from a governmental institution or from a diplomatic mission or consular post.

Scope of public funding

Euro

In case of public funding, please upload the certificate from the funding authority as an attachment (item 7 of the application).

Please enclose the certificate of acknowledgement of non-profit status!

The performance is financed by an institution recognized as a non-profit organisation in the other state or the applicant is recognized as a non-profit organisation.

If the applicant or funding agency is recognized as a non-profit organisation, please indicate this here and upload the appropriate supporting documentation as an attachment.

Please attach certification from a governmental institution or from a diplomatic mission or consular post.

The performance takes place within the framework of the official cultural exchange

If the authorities of the country of residence have agreed on a cultural exchange with Germany, in the context of which the event takes place, please enter this here.

Application for discharge (refund/exemption) from German tax deduc...

Start page of the form

- 1 - Creditors of the remuneration (foreign person/company)
- 2 - Power of authorization
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- 4 - Application requirements according to sec. 51g (2) in conjunction with Directive 2003/384/EC
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3 - Information on remuneration debtors

Remuneration debtor (Entry 1)

1 - Remuneration debtor

2 - Object of the contract

3 - Reasons for the application for exemption from tax on artistic, sporting, athletic or similar performances within the country

Please submit the original certificate from the Internal Revenue Service (Form 6166)

The applicant is a U.S. tax-exempt organization (Art. 27 para. 2 (1) USA)

The certificate of the Internal Revenue Services in the original form (6166)

These points concern applications according to Art. 17 DTA USA and are only to be filled out by US applicants.

Please enclose appropriate proof!

Performing artist/sportsman directly/indirectly controls applicant

If the payments for artistic/sports performance are not paid to the artist/athlete but to a third person or company, this information is required.

Hire company

Was the remuneration for the artist's work obtained from an independent hire company?

Does a performing artist/sportsman/athlete or a person close to him/her have a share in the profits of the distributing company?

If the remuneration for an artistic/sporting performance performed in Germany is not paid to the artist* him/herself but to a third party, these fields must be completed. Please upload the attachment (signatures of the performing artists/athletes).

If participations are held in trust, please also provide the names of the beneficiary trustees. Please attach proof of all shareholders/participants in the lending company. You can find the form for the annex to the application on the website of the Federal Central Tax Office.

Proof of all shareholders/participants of the hire company

Proof of the contract between the artist/sportsman/athlete and the hire company

Start page of the form

- 1 - Creditor of the remuneration
- 2 - Power of authorization
- 3 - Information on remuneration debtors
- 4 - Application requirements according to § 51g (2) in conjunction with Directive 2003/384/EC
- 5 - Reimbursement
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- 7 - Attachments

3 - Information on remuneration debtors

Remuneration debtor (Entry 1)

1 - Remuneration debtor

2 - Object of the contract

3 - Reasons for the application for exemption from tax on artistic, sporting, athletic or similar performances within the country

Art. 17 Para. 1 DTA USA

In case of several performances/multiple remuneration debtors, please enclose an itemised list

The applicant's total income for activities personally carried on in Germany did not exceed 320,000 for the calendar year in question.

Please note that in cases of Art. 17 (1) DTA USA, no exemption certificate can be issued, as the applicant's income can only be checked retroactively after the end of the calendar year. In these cases, only a refund is possible.

New entry

Date of inflow

Remuneration for carrying out the activity

Reimbursed or assumed costs for the activity

Other benefits for the activity performed

US-Dollar

US-Dollar

US-Dollar

Import entry

Add more data

In cases involving public funding or other grants for the event, appropriate information is required here.

Total fee in the calendar year (US-Dollar)

Total reimbursed and assumed costs (US-Dollar)

Total other grants (US-Dollar)

1

Previous page

Confirm entry

Step 10: Please complete this step only if the application is for affiliated companies.

If the remuneration is paid to a permanent establishment, information is required here.

4 - Application requirements according to sec. 50g ITA in conjunction with Directive 2009/49/EC of June 3rd, 2003.

Data according to sec. 50g Para. 1 S. 1 ITA

Indication of whether a permanent establishment exists:

Place of permanent establishment:

State of permanent establishment:

Data according to sec. 50g Para. 3 S. 1 ITA

Proof of the receiving company's right of use pursuant to sec. 50g para. 3 No. 1 ITA, if a permanent establishment is the recipient of the payment, is attached:

Data according to sec. 50g Para. 1 Part a) cc) ITA

The licence payments are subject to the following tax in the state of residence:

The licence payments are exempt from tax in the state of residence:

Data according to sec. 50g Para. 1 Part b) ITA

Please select applicable

Information pursuant to sec. 50g para. 3 no. 5 letter b) ITA

No details

The remuneration creditor has a direct share of at least 25 % in the remuneration debtor.

The remuneration debtor has a direct share of at least 25 % in the remuneration creditor.

A third company has at least a 25 % direct shareholding in the remuneration creditor and the remuneration debtor.

There is no minimum shareholding.

Proof of minimum participation:

If you are not submitting an application under a specific DTA, but are submitting an application for affiliated companies under Sec. 50g ITA (only for companies from the EU and Switzerland), information is required here.

If the remuneration creditor and remuneration debtor are affiliated companies, but you wish to apply for exemption under a DTA, no information is required here.

Step 11: Here you have the possibility to provide information about the refund request.

In the meantime, the department has - contrary to what is communicated here - switched to accepting copies as long as they are signed by hand (electronic signatures, e.g. DocuSign, are not accepted). Please upload the power for collection as an attachment.

5 - Reimbursement

bank details

Please provide the bank details for the refund.

IBAN for refund:

Account number:

Routing No.:

BIC or SWIFT Code:

Please note: If the account holder is not the same as the applicant, a collection authorisation must be issued and the original sent to the Federal Central Tax Office.

Account holder:

Name of the alternative account holder:

Name of bank:

Bank address

If you have entered an account number that does not correspond to the IBAN format, please enter the full address of the bank.

Street, House number, extension:

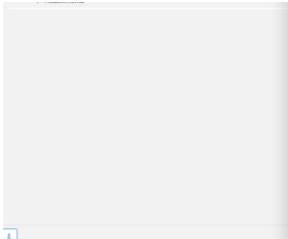
Address extension:

Post code, City:

State:

If the bank details of the applicant are not entered here, please remember to upload a power for collection as an attachment.

You can use the sample power of attorney from the BZSt website https://www.bzst.de/EN/Businesses/Withholding_taxes/Withholding_Tax_Relief/Forms/forms_node.html



Overview of the information

> Import of data in CSV format

No entries available

+ Add more data

total tax (Euro, Cent)		Euro	Cent
total solidarity surcharge (Euro, Cent)		Euro	Cent
Total deductions (Euro, Cent)		Euro	Cent

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Information on the tax certificates must be entered here.

Step 12: Here information is provided on the announcement of the decision on the application.

Application for discharge from German tax deduction pursuant to § 5...

6 - Announcement of the decision about the application

Notes on the electronic announcement

You will receive an unencrypted e-mail to the specified e-mail address about the provision of administrative files (e.g. exemption certificates) for electronic retrieval (§ 50g para. 5.3.4 EStG). No further personal data will be disclosed. The corresponding administrative act is deemed to be legally effective on the third day after the aforementioned e-mail is sent (§ 122 para. 4 4. 1 AO). You may not object to the electronic notification. § 122a para. 1 and 2 AO are not applicable.

I have taken note of the instructions on the notification of the administrative act in electronic form. *

Disclosure in electronic form

Note

Only the decision will be announced to the person selected below. Unless a power of attorney has been granted, any other correspondence, such as requests for missing documents, will be addressed to the applicant.

Selection to announce the decision on the application *

To the applicant

To the remuneration debtor

To a person with power of attorney

To another person (one-time power of attorney)

The notification of the provided administrative act in electronic form shall be sent to the following e-mail address(es)

New entry

email address *

Repeat email address (re-entry) *

Account ID *

Repeat account ID (re-entry) *

+ Import entry

+ Add more data

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Please note that the notification of the decision on the electronically submitted application is only provided in electronic form via the BOP. If the remuneration creditor is not registered, but the application is submitted by an authorized person, please upload the power of attorney.

A notification to the remuneration creditor can only be made if he/she has his/her own BOP account.

The remuneration debtor will receive a copy by mail (exception: the notification is to be made to the remuneration debtor).

Step 13: Finally, you can add attachments/documents.

7 - Attachments

Your attachments are automatically checked for harmful content (e.g. viruses, trojans, etc.) on the servers of the tax authorities. In addition, active content (e.g. interactive elements, buttons, automatically updating texts) is removed from all attachments to protect the system in the tax authorities.

If any of your attachments are identified as defective during the audit, they will be deleted and will not reach the tax authority for processing. Other attachments that have not been identified as harmful will not be deleted. Each deletion of an attachment is documented in the system of the tax authority and the responsible person in the tax authority receives the information that the attachment has been deleted. The processor than can contact you again and request the attachment by mail, for example. Contacting from your side is therefore not necessary and does not lead to an acceleration of the process.

Deleting an attachment or removing active elements has no effect on the actual form or application. Only the submitted form or application is relevant for meeting a deadline. Since digital documents are amendable, they are merely a means of establishing credibility. Therefore, please keep the original.

Upload your attachments here

> Upload multiple files

Description of file/content	File name
<input type="text"/>	<input type="text" value="Datei ausarbeiten oder abliegen"/> <input checked="" type="checkbox"/>

+ Add more data

< Previous page

Check all >

After you have entered all your details, press Check all. Your complete details will then be checked again for errors. If there are still errors, they will be displayed.

It is mandatory to upload the following attachments:

1. Confirmation of residence of the foreign tax authority.
2. Any powers of attorney to be observed.
3. In case of refunds: Tax certificates.
4. In case of artistic/sports performance with public funding: the funding certificate.

The following attachments are optional, but can speed up application processing:

1. A current contract on the basis of which the application is made.
2. Information on the entitlement to relief of the remuneration creditor pursuant to Sec. 50d (3). Please note that in the case of applications from Japan, the USA and Liechtenstein, additional information on Art. 21 DTA Japan, Art. 28 DTA USA and Art. 31 DTA LIE is required. The corresponding questionnaires can be found here:

https://www.bzst.de/EN/Businesses/Withholding_taxes/Withholding_Tax_Relief/Forms/forms_node.html

Note: The processing of the application can only be accelerated if all the evidence required for the examination, which is described in the questionnaires, is submitted at the same time.