

Licenses with Tracks & Fields GmbH

Description

The authority responsible here is the German tax office, called *Bundeszentralamt für Steuern*, here is a [link](#) to their website.

IMPORTANT UPDATE:

From January 1, 2023 on, the exemption application is to be handed in digitally. To be able to do so, you need to apply for online access. [Here is the link to the site explaining it.](#) It contains step by step instructions for registration and application.

The form for the exemption looks basically like in the screenshots below. Please note, that this post is just to give a guidance how to do it, we are not updating the screenshots to match the most current version of the form, so the current form may look a bit different.

Here are the steps:

1. Once you signed a license agreement, you can start the tax exemption process. You do this by filling the tax exemption form. [Please find the website containing the form here.](#) If the link is not working anymore, you have to check on the BZST website or google for the document below. You should fill it out as hinted on the screen shots below – take over what is filled in black PLUS fill the gaps marked in red. You should fill section V and apply for exemption from the date of the license agreement (and not fill section VI) as in case it is needed, an exemption automatically converts into a refund claim (but a refund claim does not convert into an exemption).



Bundeszentralamt
für Steuern

1st copy - for the tax authority of the applicant

		/	
Kenn-Nummer			

**Notice pursuant to the Federal
Data Protection Act:**

The data to be given are requested
under Sections 149 ff of the German
Fiscal Code.

**Application according to Section 50d EStG for a certificate of exemption and/or refund of
withholding tax for licensing fees and similar remuneration on the basis of the double
taxation agreement between the Federal Republic of Germany and:**
your country of residence

I. Applicant (remuneration creditor)

Name, legal form

Street and house no.

Domicile/seat

E-mail

your name and address

II. Remuneration debtor

Name

Residential address

E-mail

Tax office and tax number

Tracks & Fields GmbH

Swinemuender Strasse 121, 10435 Berlin

info@tracksandfields.com

9116/2 10/11032

III. Object of the contract - please enclose copy -

1. Assignment of rights

a. Industrial property rights including experiences and knowledge (e. g. plans, models)

Type of right (e. g. patent)

Country of registration and register no.

b. Copyrights and other rights not included under a.

Type of right

Title of the work

usage rights

c. Registered owner of the industrial property right or initiator/originator of the right

☒ Applicant

☐

(Name, residential address, country of domicile/seat)

Applicant is authorized to grant right by virtue of (e. g. agreement with the originator)

- If applicable please enclose a copy of the contract! -

2. Other services (type)

010011 - Entlastung Abzugsteuer für Lizenzgebühren § 50d EStG (english)

2. Send it to your local tax authority and have it stamped there.
3. Once you receive it back, just send it the application to the address provided on the form. At the time of creation of this post it is:

*Bundeszentralamt für Steuern
Referat St III 3
53221 Bonn
Deutschland*

Important: do not send it to us, as we are not part of the exemption process and can only disregard the document. We also don't need a copy, as we will get notified by the German tax office once the exemption is granted (the same time you are informed by it).

4. If everything is alright, you will receive a document from Bundeszentralamt. It is sent in German language (don't know why), so the important page should look like this:



In the upper right is an internal reference number called "Geschäftszeichen". You need to use this for all communication with Bundeszentralamt. "Die Freistellung wird erteilt" means that the exemption is granted. Further below it states the period of the granted exemption (usually a period of 3 years) which means that future licenses between you and us are also exempted from withholding taxes. We will automatically receive a copy of this document.

If we haven't paid the taxes to the authority yet (as mentioned above, we have to do it quarterly), we will now wire the remainder to you and all is fine. If we already have paid the taxes then you need to get it refunded from Bundeszentralamt. To do this, we will organize a confirmation document that confirms that the license have been paid and send it to you. It will look like the form shown below.

IMPORTANT: There is only this one original, if you lose it there is no chance to get a second one (as the authority wants to avoid that people get refunded twice).

Steuerbescheinigung des Schuldners der Vergütung im Sinne des § für Anträge auf Erstattung durch das Bundesz

! Diese Bescheinigung ist nur auszustellen, wenn die E
beträgen gemäß § 50a Abs. 5 EStG oder § 50d Abs. 1 E

Name und Anschrift des Schuldners der Vergütung			
Name und Anschrift des Gläubigers der Vergütung			
Art der Tätigkeit / Zahlungsgrund			
Zahlungstag der Vergütung		Leistungszeitraum	
Höhe der Brutto-Vergütung			total lice
einbehaltener und abgeführter Steuerabzug nach § 50a Abs. 2 EStG			tax amo
einbehaltener und abgeführter Solidaritätszuschlag			social se

The document above lists the tax deduction and the social security deduction. To get the refund you need to send this doc to Bundeszentralamt (don't forget your reference number), and state that you want a refund of the "einbehaltener und abgeführter Steuerabzug nach Â§50a Abs. 2 EStG" and the "einbehaltener und abgeführter Solidaritätszuschlag". Provide your bank details (don't forget that they need international banking information, so ideally IBAN and BIC/SWIFT, at least account number and BIC/SWIFT) and you should get the refund then.