

Apply for non-assessment certificate (NV certificate)

**We offer an online form because of the current corona virus, with which you can communicate with us safely and reliably.
It only offers the most important functions.**

[to the simplified online form](#)

Apply for non-assessment certificate (NV certificate)

Competent Department

- [Finanzamt Bremen](#)
- [Finanzamt Bremerhaven](#)
- [Zentrale Informations- und Annahmestelle \(ZIA\) Bremen](#)
- [Zentrale Informations- und Annahmestelle \(ZIA\) Bremerhaven](#)
- [Zentrale Informations- und Annahmestelle \(ZIA\) Bremen-Vegesack](#)

Basic information

Credit institutions/banks are obliged to withhold tax (capital gains tax, solidarity surcharge, church tax, if applicable) when crediting investment income (interest) and to pay it to the tax office. Such a tax deduction can be avoided by means of a non-assessment certificate issued by the competent tax office. A non-assessment certificate is only issued by the tax office if it can be assumed that no tax will be incurred. This condition is met if there is no legal obligation to file an income tax return. The non-assessment certificate is regularly issued for a period of 1 to a maximum of 3 years and must then be re-applied for. After the non-assessment certificate has been issued, it must be presented to the respective bank so that the tax deduction is not made there. As each bank requires the original non-assessment certificate, it is essential to state in the application how many certificates are required. The application for a non-assessment certificate can also be signed by power of attorney. In the case of a simple power of attorney, both certificates must be presented.

Requirements

Income, including capital gains, must not exceed the basic tax-free allowance. In the calendar year 2025, this amounts to EUR 11,784 for single persons and EUR 23,586 for married couples/life partners.

What documents do I need?

- Non-assessment (NV) certificate (form NV 1 A)

Application for a non-assessment (NV) certificate (form NV 1 A), duly completed

Procedure

Application must be made on official form (NV 1 A) to the tax office of residence.

Legal bases

- [§ 44a Absatz 2 Nr. 2 Einkommensteuergesetz \(EStG\)](#)

More information

This application is only required if the annual investment income exceeds EUR 1,000 (EUR 2,000 for spouses/life partners). Otherwise an exemption order to the respective bank is sufficient.

What deadlines must be paid attention to?

none

How long does it take to process

2 weeks

What are the costs?

gebührenfrei