

Issue of tax clearance certificates to insurance companies and or bailees pursuant to § 20 Sec. 6 ErbStG

Exemption from tax secrecy pursuant to § 30 Sec.4 No.3 AO and consent to data processing pursuant to Art. 6 Sec. 4 General Data Protection Regulation (GDPR)

In terms of data protection laws it is not permitted without prior consent by the person concerned, to issue or directly send tax clearance certificates to insurance companies or bailees (e.g. financial institutes) as per § 20 Sec. 6 ErbStG (German code governing taxes on estates, inheritances or gifts). Moreover sending tax clearance certificates without prior consent of the tax payer would also infringe tax secrecy as per § 30 AO. Tax authorities may not disclose information, in this case a tax clearance certificate, to financial institutes, insurance companies and other bailees pursuant to § 20 Sec. 6 ErbStG without prior consent of the taxpayer that the tax authorities are no longer bound by tax secrecy and may disclose his fiscal relations (§ 30 Sec.4 No.3 AO) and process his data (Art. 6 Sec. 4 GDPR in connection with §§ 29 lit. c Sec. 1 Sentence 1 No. 2, 30 Sec. 4 No.3 AO).

German fiscal authority

Reference Number (if known)

I,

Surname, first name

Date of birth

Nationality

Place of residence:

Street, No.

Postal Code

Country

German Tax-Identification-No
(if issued before)

have acquired assets by inheritance or gift from the following person:

Surname, first name

Date of birth

Nationality

(Last) Place of residence:

Street, No.

Postal Code

Country

German Tax-Identification-No
(if issued before)

Date of death/Date of the gift

For this acquisition I consent to my personal and tax-related data being released by the German tax authorities to

- any financial institutes, insurance companies or other baileesinvolved
- the following financial institutes, insurance companies or bailees:

for the purpose of issuing a tax clearance certificate pursuant to § 20 Sec.6 ErbStG (so called „Unbedenklichkeitsbescheinigung“).

Place, Date

Signature

Note: In case of serveral recipients with residency abroad, an exemption from each of them is required before the tax authorities may issue and send a tax clearance certificate as per § 20 Sec. 6 ErbStG