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Taxes When Moving Away — What You Still Owe the Tax Office

Tax liability when leaving Germany: final tax return, refunds, and what you need to know.

Deutsche Begriffe: Steuererklärung | Finanzamt | beschränkte Steuerpflicht | Wegzug | Lohnsteuer

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Taxes When Moving Away — What You Still Owe the Tax Office

Tax Liability Doesn't End Immediately

When you leave Germany, your **unlimited tax liability** ends on the day of deregistration. However: In the year you leave, you must still file a **Steuererklärung** (tax return) — and it can even be worthwhile!

Final Tax Return

What Must You Report?

• Income from **January 1 until the day of deregistration**

• All types of income: salary, rental income, capital gains, freelance income

• You will be treated as a **beschränkt steuerpflichtig** (person with limited tax liability) for the rest of the year

Why Is It Worthwhile?

• You likely **overpaid income tax** (because monthly withholding tax is calculated based on full-year income)

• You'll receive the difference **refunded** — often several hundred euros!

Deadlines

• Tax return for the year of departure: by **July 31 of the following year** (with tax advisor: extended until end of February)

• Also possible from abroad — online via **ELSTER** or by mail

Important Points

Address Change at Tax Office

Inform the tax office of your **new address abroad** so the tax assessment reaches you.

Bank Account

Provide a **German bank account** for the refund. Some tax offices also transfer abroad, but it takes longer.

Capital Gains Tax

If you keep German bank accounts or securities accounts:

• **Capital gains** remain subject to German capital gains tax (25% + solidarity surcharge)

• You can request an **exemption** if your home country has a double taxation treaty with Germany

Rental Income

If you keep a property in Germany:

• Rental income remains **taxable in Germany**

• Annual tax return as a person with limited tax liability is required

Double Taxation Treaties (DTA)

Germany has agreements with over **90 countries** that prevent double taxation of the same income. Check if your destination country has a DTA — generally:

- **Employment income** is taxed in the country of residence
- **Real estate income** is taxed in the country where the property is located (Germany)
- **Pensions** — varies depending on the treaty

Tax Checklist for Moving Away

- ☐ Deregister with tax office (notify new address)
- ☐ Keep final payslips
- ☐ File tax return for year of departure
- ☐ Update exemption request for German bank accounts
- ☐ Check double taxation treaty
- ☐ Consult tax advisor (for properties, businesses, complex cases)

Tips

- **ELSTER** works from abroad — use it for your tax return
- Keep all **payslips** and **certificates**
- If you stay less than 6 months in your departure year: special regulations may apply
- A German **tax advisor** can file the return for you — even remotely