

## ZINSSATZ UND SKONTO DER VERSCHIEDENEN STEUERJAHRE

Steuerjahr	Verzugszins	Vergütungszins	Skonto
bis 1974	5.00%	5.00%	2.00%
1975	8.00%	8.00%	4.00%
1976	7.00%	7.00%	3.50%
1977	6.00%	6.00%	3.00%
1978	5.00%	5.00%	2.50%
1979	4.00%	4.00%	2.00%
1980	5.00%	5.00%	2.00%
1981	5.00%	5.00%	2.00%
1982	6.00%	6.00%	2.50%
1983 - 1990	5.00%	5.00%	2.50%
1991 - 1993	6.00%	6.00%	3.00%
1994	5.00%	5.00%	2.50%
1995	6.00%	6.00%	2.50%
1996	5.00%	5.00%	2.00%
1997	5.00%	5.00%	1.50%
1998	5.00%	5.00%	1.50%
1999	4.00%	4.00%	1.00%
2000	4.00%	4.00%	1.00%
2001	5.00%	3.00%	1.50%
2002	5.00%	3.00%	1.00%
2003	4.00%	2.00%	1.00%
2004	3.50%	1.50%	0.75%
2005	5.50%	1.50%	0.75% / 1.50% *
2006	5.50%	1.50%	0.75% / 1.50% *
2007	5.50%	1.50%	0.75% / 1.50% *
2008	6.00%	2.00%	1.00% / 2.00% *
2009	6.00%	2.00%	1.00% / 2.00% *

Steuerjahr	Verzugszins	Vergütungszins	Skonto
2010	5.50%	1.50%	0.75% / 1.50% *
2011	5.00%	1.00%	0.50% / 1.00% *
2012	5.00%	1.00%	0.50% / 1.00% *
2013	5.00%	1.00%	0.50% / 1.00% *
2014	5.00%	0.50%	-
2015	5.50%	0.50%	-
2016	5.10%	0.10%	-
2017	5.10%	0.10%	-
2018	5.10%	0.10%	-
2019	5.10%	0.10%	-
2020	5.10%	0.10%	-
2021	5.10%	0.10%	-

\* juristische Personen