

Holvi yield access – Accountant Cheat Sheet (as of May 2025)

This document is for accountants and finance managers of GmbHs and UGs using Holvi's money market fund access. It summarises the key information needed for correct tax and accounting treatment.

Product overview

Attribute	Description
Name	Deutsche Euro Fund (Distributing)
Managed by	DWS Investment S.A.
Share class	Platinum Shares
ISIN	IE0008643037
Structure	Money Market Fund (LVNAV), distributed via lemon.markets
Fund type	UCITS-compliant segregated assets, legally separate from Holvi and lemon.markets
Objective	Capital preservation, daily liquidity, and stable monthly returns

Tax classification

Attribute	Description
Income type	Capital income from distributing investment fund
Tax treatment	Capital gains tax + solidarity surcharge are withheld at source (by lemon.markets), net returns are credited to the business account

Reporting

- All distributions are recorded in the Holvi transaction history
- Each monthly payout includes a PDF receipt attached to the transaction, detailing gross amount, tax deductions, and net payout
- These documents are suitable for most accounting systems and will soon be automatically transferable to tools like DATEV, LexOffice, or SevDesk
- A year-end tax report may be available under "My Documents," depending on usage

Note: This document is for guidance only and does not replace tax advice. Please consult your tax advisor for company-specific questions.

Accounting treatment

- Deposit: Asset swap (e.g. from bank to financial investment)
- Withdrawal: Reverse asset swap
- Return: Booked as capital income

Recommended accounts:

- SKR03: e.g. 2735 "Income from investment funds"
- SKR04: e.g. 1785

No advance taxation (Vorabpauschale), no special handling, no manual reconciliation required.

Access & contact

- PDF receipts: Attached to transactions in your Holvi account
- Fund information: Available via Holvi Support
- Accountant support: support@holvi.com

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