

99102071058000

Tax deduction procedure in accordance with § 50 a EStG Implementation

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/102548958/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102071058000
Leistungsbezeichnung I	Tax deduction procedure in accordance with § 50 a EStG Implementation
Leistungsbezeichnung II	Withhold, declare and pay income tax for service providers living abroad
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Durchführung (58)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat

Modul	Sachverhalt
Lagen Portalverbund	Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	02.04.2025
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_50a.html
Teaser	If you remunerate services provided by service providers living abroad, under certain circumstances you must withhold, declare and pay income tax or corporation tax on their income.
Volltext	<p>Domestic income from foreign artists, athletes, licensors and supervisory board members is subject to limited tax liability. The Federal Central Tax Office (BZSt) taxes this income in a tax deduction procedure.</p> <p>The following are subject to limited tax liability in Germany</p> <ul style="list-style-type: none"> • Natural persons if they are neither resident nor ordinarily resident in Germany and they earn German income. • Corporations, associations of persons and asset pools if they have neither their management nor their registered office in Germany and they earn German income. <p>Anyone who pays remuneration to service providers with limited tax liability must withhold, declare and pay income tax or corporation tax on the income. As a rule, income from domestic performances consists of appearance fees, honoraria, prize money or remuneration for participation in television shows.</p> <p>You must pay income tax or corporation tax not only on the remuneration, but also on the income that the performers with limited tax liability earn through the exploitation of the domestic performance in Germany. This includes, for example, income arising from a transfer right.</p>

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The transfer of rights, such as copyrights or trademark rights, are also taxable income. Example: If a singer gives you the rights to a song temporarily so that you can use the song in a commercial in Germany, the singer earns income from this. You must withhold and pay income tax on this income. If you pay remuneration for commercial, technical or scientific knowledge and skills to a person or company based abroad, this income is also subject to tax.

Income tax is also levied if a person who does not live in Germany is a member of the supervisory board of a German company and earns income from this activity. If you are the payer of this income, you must also pay income tax here.

You are obliged to withhold income tax or corporation tax from the amount you pay to the foreign service provider and pay this tax to the Federal Central Tax Office. The tax is withheld for the account of the person providing the service.

Amount of income tax or corporation tax:

- for the account of the person providing the service:
 15 percent of the income for remuneration for supervisory board members: 30 percent of the income if you pay the tax: 17.82 percent of the remuneration for supervisory board members: 43.89 percent the solidarity surcharge is always 5.5 percent of the tax deduction

Erforderliche Unterlagen

none

Voraussetzungen

You need a tax number from the Federal Central Tax Office (BZSt)

Kosten

There are no costs.

Verfahrensablauf

You must declare the income tax or corporation tax for income with limited tax liability of service providers living abroad online via the BZSt online portal (BOP). To do this, you must first register. You can then complete and submit the tax declaration online.

Apply for a tax number in writing:

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- You will need your own tax number from the BZSt for the tax registration. To do this, go to the BZSt website to access the online application for a new tax number for the tax deduction procedure in accordance with Section 50a EStG.
- Complete the application and print it out.
- Sign the application and send it to the BZSt by post, e-mail or via the BOP.
- The BZSt will then send you your tax number by post.

Registration in the BOP:

- You will need the "Registration for electronic data transmission" application, which you fill in online and send off.
- Follow the instructions in the checklist.

Please note:

- If you already have an ELSTER certificate, you can also use this to log in to the BOP.

Online tax registration after registration:

- Log in online to your user account in the Elster Online Portal (EOP) or BOP.
- Once you have logged in to the EOP, switch to the BOP.
- Register the tax in the BOP using the electronic data sheet provided for this purpose.
- Pay the tax calculated in the online portal by bank transfer.
- Alternatively, you can issue the BZSt with a direct debit mandate. By participating in the SEPA Direct Debit Scheme, you ensure that your payment is received by the BZSt on time. You can find a template for issuing the direct debit mandate on the BZSt website.

Please send the completed declaration of participation in the SEPA Direct Debit Scheme to the BZSt by post or email.

Bearbeitungsdauer

2 - 4 Woche(n)

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	1 - 6 Woche(n) 1 - 6 Woche(n)
Frist	The recipient of the benefit must declare and pay the income tax or corporation tax withheld in a quarter by the 10th of the month following the quarter.
weiterführende Informationen	https://www.bzst.de/SharedDocs/Downloads/DE/Abzugsteuern/merkblatt.pdf?__blob=publicationFile&v=3 https://www.bzst.de/SharedDocs/Downloads/DE/EOP_BOP/Checkliste_Registrierungsprozess_BOP.pdf?__blob=publicationFile&v=4 https://www.bzst.de/DE/Unternehmen/Abzugsteuern/Abzugsteuer/Elektronische_Datenuebermittlung/elektronische_datenuebermittlung_node.html https://www.formulare-bfinv.de/ffw/action/invoke.do?id=010174 https://www.bzst.de/DE/Unternehmen/Abzugsteuern/Abzugsteuer/Steuerabzugsverfahren/steuerabzugsverfahren_node.html
Hinweise	There are no indications / special features.
Rechtsbehelf	<ul style="list-style-type: none"> • Appeal • Action before the Cologne Fiscal Court
Kurztext	<ul style="list-style-type: none"> • Anyone who pays remuneration to persons living abroad or companies based abroad must withhold, declare and pay income tax or corporation tax on the service providers' income with limited tax liability • income with limited tax liability of service providers living abroad: Income generated by artistic, sporting, artistic, entertaining or similar performances carried out in Germany, for example appearance fees fees prize money Remuneration for participation in talk shows Income from the exploitation in Germany, for example broadcasting rights, of artistic, sporting, artistic, entertaining or similar performances performed in Germany Income from the provision of rights, for example: film rights, music rights, personality rights, copyrights, trademark rights, patent rights as well as commercial, technical, scientific and similar knowledge and skills Income from activities as a member of a supervisory board of German companies • Amount of the tax deduction: If the tax is paid by

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	<p>recipients of remuneration resident abroad: 15 percent of income for remuneration for supervisory board members: 30 percent of the income If the tax is paid by the payer: 17.82% of the remuneration for supervisory board members: 43.89 percent plus solidarity surcharge of 5.5 percent of the tax deducted in each case</p> <ul style="list-style-type: none"> • Information from: Federal Central Tax Office (BZSt) • Register for tax via the BZSt online portal (BOP)
Ansprechpunkt	https://www.bzst.de/DE/Unternehmen/Abzugsteuern/Abzugsteuer/abzugsteuer_node.html
Zuständige Stelle	
Formulare	
Ursprungsportal	Tax deduction procedure in accordance with § 50 a EStG Implementation, Steuerabzugsverfahren nach § 50 a EStG Durchführung