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Verständigungs- und Schiedsverfahren nach der EU-Streitbeilegungsrichtlinie Durchführung

Heruntergeladen am 09.07.2025

<https://fimportal.de/xzufi-services/102554716/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102084058000
Leistungsbezeichnung I	Verständigungs- und Schiedsverfahren nach der EU-Streitbeilegungsrichtlinie Durchführung
Leistungsbezeichnung II	File a complaint under the EU Dispute Settlement Directive
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	

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Verrichtungskennung	Durchführung (58)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	08.02.2021
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://eur-lex.europa.eu/legal-content/de/TXT/?uri=CELEX%3A32017L1852 https://www.bundesfinanzministerium.de/Content/DE/Gesetzestexte/Gesetze_Gesetzesvorhaben/Abteilungen/Abteilung_IV/19_Legislaturperiode/Gesetze_Verordnungen/2019-12-12-EU-DBA-SBG/3-Verkuendetes-Gesetz.pdf?__blob=publicationFile&v=2
Teaser	<p>If there is a dispute between the authorities of several EU Member States about the interpretation and application of a convention or agreement to eliminate double taxation, you can lodge a complaint under certain conditions.</p>
Volltext	<p>The procedure under the EU Dispute Settlement Directive and the EU Double Taxation Convention Dispute Settlement Act (EU-DTA-SBG), which implements this Directive, supplements existing mutual agreement and arbitration procedures under the double taxation treaties and the EU Arbitration Convention to eliminate taxation in breach of these treaties and conventions, in particular to eliminate double taxation.</p> <p>Thus, you can file a complaint if you believe that your taxation is affected by a dispute between</p> <ul style="list-style-type: none"> • - Germany and • - one or • - one or more other Member States of the European Union (EU) <p>When filing your complaint, you must provide the</p>

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following information:

- Name
- Address
- Tax identification number
- Information the EU Member States concerned by the complaint on the taxable periods affected by the complaint the relevant facts and circumstances of your case any appeals or legal proceedings you have initiated any mutual agreement procedure or arbitration already requested under other legal bases
- reference to the applicable national rules and conventions or agreements
- a statement of the grounds on which a dispute arises
- Undertaking,
- the authorities of EU Member States concerned to respond fully and promptly to all reasonable requests to provide, upon request, all requested documents and evidence
- to comply with the provisions terminating all ongoing proceedings under other legal bases

The mutual agreement and arbitration procedure under the EU Dispute Settlement Directive and existing mutual agreement and arbitration procedures under the double taxation treaties and the EU Arbitration Convention cannot be conducted simultaneously. You must therefore choose one of the procedures before filing your complaint.

If you are a private individual or the owner of a small or medium-sized enterprise and you are resident in Germany, you submit your complaint informally in writing to the Federal Central Tax Office (BZSt). If you are a large company or part of a large group of companies, you must submit the complaint both to the BZSt and to the competent authorities of the EU member states concerned.

Notes

- If you are not based in Germany, you must submit the complaint under the EU Dispute Settlement Directive to the competent authority in your EU member state.
- The procedure under the EU Dispute Settlement

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	<p>Directive and the EU DTA-SBG is only available for taxation periods starting in 2018. However, the competent authorities may agree to apply it to earlier taxation periods.</p>
Erforderliche Unterlagen	<p>When filing an application, you must submit:</p> <ul style="list-style-type: none"> • Copies all supporting documents and evidence relating to the facts and circumstances relevant to the case any supporting documents relating to appeals or court proceedings instituted relevant court decisions the tax assessment notices the tax audit reports Evidence of any relevant mutual agreement or arbitration proceedings already applied for
Voraussetzungen	<p>You can lodge a complaint under the EU Dispute Settlement Directive:</p> <ul style="list-style-type: none"> • natural and legal persons who are resident in Germany or in an EU Member State concerned, and consider that their taxation is affected by a dispute between Germany and one or several other EU member states <p>are directly concerned about the interpretation and application of a convention or agreement for the elimination of double taxation.</p>
Kosten	<ul style="list-style-type: none"> • for the Advisory Committee, if you request it and subsequently withdraw the complaint or if the Advisory Committee confirms the rejection of your complaint and the Bundeszentralamt für Steuern (BZSt) and the competent authorities of the Member States concerned agree that you should bear the costs: the expenses of the independent or appointed persons in accordance with the average of the reimbursement for high-ranking officials of the Member States concerned and the fee for the independent or appointed persons in an amount not exceeding EUR 1000 per person and per day for each day of meeting of the Advisory Committee
Verfahrensablauf	<p>If you are a resident of Germany and are a</p> <ul style="list-style-type: none"> • private person or • small or

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- medium-sized enterprise

file a complaint: You must submit your complaint informally in writing to the Federal Central Tax Office (BZSt).

- Compile all the necessary documents.
- Send the documents together with an informal, as well as signed application by post to the BZSt.
- The BZSt will confirm receipt of your complaint.
- After examining your complaint, the BZSt will decide whether to admit or reject it.
- The BZSt will notify all competent authorities of the relevant EU member states of the receipt of your complaint. You do not have to take any action yourself.

If you are resident in Germany and

- are a large company or
- your company belongs to a large group of companies

then you must submit the application both to the BZSt and to the competent authorities of the relevant EU member states.

- Compile all the necessary documents.
- Send the documents together with an informal, signed application by post to the BZSt and the competent authorities of the EU member states concerned.
- The BZSt and the competent authorities of the EU member states concerned will acknowledge receipt of your complaint.
- After examining your complaint, the BZSt will decide whether to admit or reject it.

If your complaint is admitted, the BZSt will endeavour to resolve the dispute in a mutual agreement procedure with the authorities of the EU member states. You will then receive notification of the agreement. The agreement will become binding if you agree to it and put an end to all further proceedings, for example on legal remedies.

If the EU member state authorities cannot agree on

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	<p>how to resolve the dispute, you can ask for an advisory committee to be set up. The advisory committee will give an opinion on how the dispute should be resolved. The competent authorities may take a decision that differs from the opinion of the Advisory Committee. However, if they do not reach an agreement on the resolution of the dispute, they shall be bound by the opinion of the Advisory Committee when taking their decision. The competent authorities may establish an Alternative Dispute Resolution Committee instead of an Advisory Committee.</p>
Bearbeitungsdauer	<ul style="list-style-type: none"> • for acknowledgement of receipt of the complaint: 2 months • Notification of receipt of the complaint to all competent authorities of the relevant EU Member States: 2 months. • Decision on the admission or rejection of the appeal: 6 months if further information is requested within 3 months after receipt of the complaint, the time limit starts to run upon receipt of the requested information if the Federal Central Tax Office (BZSt) has not taken a decision within 6 months, the appeal is allowed by the BZSt • Settlement and communication of the outcome: within 2 years from the last required admission of the appeal. an extension of the time limit for notification of the result by 1 year is justifiably possible
Frist	<ul style="list-style-type: none"> • Submission of the complaint: within 3 years after notification of the measure giving rise to a dispute. • Withdrawal of the appeal: at any time (informally in writing). • Filing of evidence of termination of ongoing appeal or grievance proceedings, together with a commitment not to appeal the applicable implementation of the settlement: within 60 days of notification of settlement in the mutual agreement procedure
weiterführende Informationen	https://www.bundesfinanzministerium.de/Content/DE/Gesetzestexte/Gesetze_Gesetzesvorhaben/Abteilungen/Abteilung_IV/19_Legislaturperiode/Gesetze_Verordnungen/2019-12-12-EU-DBA-SBG/0-Gesetz.html
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> • Opposition • Tax court action

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	<ul style="list-style-type: none"> • Remedies under foreign law
Kurztext	<ul style="list-style-type: none"> • Conciliation and Arbitration Proceedings under the EU Dispute Settlement Directive Implementation • Eliminate double taxation of income or property: file a complaint to settle a dispute if it concerns a dispute between Germany and one or one or more other member states of the European Union (EU) <p>concerning the interpretation and application of treaties or conventions for the elimination of double taxation</p> <ul style="list-style-type: none"> • the complaint is admitted or rejected • if at least one EU Member State admits the complaint but the other EU Member States reject it, a request may be made to set up an advisory committee • may file a complaint: natural and legal persons who are resident in Germany or an EU Member State, and are of the opinion that their taxation is dependent on a dispute between Germany and one or several other EU Member States <p>is directly concerned about the interpretation and application of a convention or agreement for the elimination of double taxation.</p> <ul style="list-style-type: none"> • Information provided by: Federal Central Tax Office (BZSt) • Filing for German residents Private individuals, small or medium-sized enterprises <p>via: Federal Central Tax Office (BZSt)</p> <ul style="list-style-type: none"> • Submission for residents in Germany large companies or companies that belong to a large group of companies <p>via: Federal Central Tax Office (BZSt) and competent authorities of the EU member states concerned.</p> <ul style="list-style-type: none"> • responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	https://www.bzst.de/SiteGlobals/Kontaktformulare/DE/Verstaendigungsverfahren/kontakt_node.html

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Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> • Forms: no • Online procedure possible: no • Written form necessary: yes • personal appearance: no
Ursprungsportal	<p>Verständigungs- und Schiedsverfahren nach der EU-Streitbeilegungsrichtlinie Durchführung,</p> <p>Verständigungs- und Schiedsverfahren nach der EU-Streitbeilegungsrichtlinie Durchführung</p>