

99102089058000

# Besteuerungsverfahren Mini-One-Stop-Shop (M1SS) für in der EU ansässige Unternehmer Durchführung

Heruntergeladen am 25.05.2025

<https://fimportal.de/xzufi-services/102554727/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102089058000
Leistungsbezeichnung I	Besteuerungsverfahren Mini-One-Stop-Shop (M1SS) für in der EU ansässige Unternehmer Durchführung
Leistungsbezeichnung II	Apply for the option for companies based in the EU to tax goods in the Mini-One-Stop-Shop (M1SS)
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	

Modul	Sachverhalt
Verrichtungskennung	Durchführung (58)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	09.03.2022
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/ustg_1980/">https://www.gesetze-im-internet.de/ustg_1980/</a> <a href="https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX%3A32006L0112&amp;from=DE">https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX%3A32006L0112&amp;from=DE</a>
Teaser	<p>If you provide certain services to private individuals in other member states of the European Union (EU), you can declare and pay tax on the resulting turnover centrally using the Mini-One-Stop-Shop (M1SS) taxation procedure.</p>
Volltext	<p>The Mini-One-Stop-Shop procedure is a special regulation in the area of VAT. The procedure allows you as an entrepreneur to pay tax on certain sales generated in the European Union (EU) centrally in one tax return. You only need to submit one tax return for all your sales generated in the EU that fall under the special scheme in the country in which your company is based. Under the one-stop shop principle, you can pay the resulting tax in one go.</p> <p>As an entrepreneur, you can use this procedure if you</p> <ul style="list-style-type: none"> <li>• have your registered office in Germany and</li> <li>• offer telecommunications, radio and television services or electronically supplied services to private individuals in another EU member state.</li> </ul> <p>You must always pay the VAT rate that applies in the EU member state in which the recipient of the service is based.</p>

## Modul

## Sachverhalt

The procedure can only be used for sales in other EU member states in which you as an entrepreneur do not have a permanent establishment for VAT purposes.

As an entrepreneur, you can tax your sales generated in EU member states at the tax rate applicable in Germany and declare them to your competent tax office (exemption) if

- your company is based in only one EU member state and
- the total amount of services (excluding VAT) in the previous and current calendar year does not exceed EUR 10,000.

If you meet these requirements but still wish to participate in the procedure, you must inform the tax office in advance that you are waiving the exemption.

To participate in the Mini-One-Stop-Shop procedure, you must apply to the Federal Central Tax Office (BZSt).

Registered companies must deregister from participation in the procedure in the following cases:

- if the service is discontinued,
- if the conditions for participation cease to apply in all EU member states,
- in the event of registration in another EU Member State because the conditions for participation in Germany no longer apply, for example after relocating the registered office or closing a permanent establishment in Germany.

You must keep a record of the transactions carried out as part of the procedure so that your tax returns and payments can be checked for accuracy. Upon request, you must make the records available electronically to the BZSt or the centrally responsible authorities of the other EU member states.

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	<p>You must submit your tax return electronically in the BZSt online portal (BOP) using the Mini-One-Stop-Shop procedure. If you discover that a tax return you have already submitted is incorrect, you must submit a correction via BOP.</p>
Erforderliche Unterlagen	No further documents are required.
Voraussetzungen	<p>The procedure is open to</p> <ul style="list-style-type: none"> <li>• Companies that             <ul style="list-style-type: none"> <li>• have their registered office in Germany and</li> <li>• offer telecommunications, radio and television services or services provided by electronic means to private individuals in another member state of the European Union (EU).</li> </ul> </li> </ul> <p>Further requirements:</p> <ul style="list-style-type: none"> <li>• You are registered in the BZSt online portal (BOP) and have a BOP certificate.</li> <li>• If you can pay tax on your sales generated in member states of the European Union in Germany (exemption), but still wish to participate in the procedure: Waiver of the application of the exemption to the responsible tax office.</li> </ul>
Kosten	There are no costs.
Verfahrensablauf	<p>You must submit your tax return electronically in the BZSt online portal (BOP) using the Mini-One-Stop-Shop procedure.</p> <ul style="list-style-type: none"> <li>• To be able to participate in the Mini-One-Stop-Shop procedure, register in the BOP. You can find the form by going to "Forms &amp; services / All forms" and then selecting the "Mini-One-Stop-Shop" procedure. Participation applies to all member states of the European Union (EU).</li> <li>• Note: If the exemption applies to you but you do not wish to use it, you must declare your waiver of the exemption to your tax office before registering for the procedure.</li> <li>• Once you have successfully applied for the</li> </ul>

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	<p>procedure, you can submit your tax returns online. You can find the form by going to "Forms &amp; services / All forms" and then selecting the "Mini-One-Stop-Shop" procedure.</p> <ul style="list-style-type: none"> <li>• When you submit your tax return, you must transfer the declared tax amounts to the bank account of the Bundeskasse Trier Sonderkonto EU/USt.</li> </ul> <p>Please note: If you already have an EOP certificate, the aforementioned registration process for the BOP is not required.</p> <p>You can participate in the procedure from the first day of the calendar quarter following the application for registration in the BOP.</p>
Bearbeitungsdauer	<ul style="list-style-type: none"> <li>• for registration in the BOP: up to 6 weeks</li> <li>• for registration to participate in the Mini-One-Stop-Shop procedure: this takes effect from the first day of the calendar quarter following the application for registration</li> </ul>
Frist	<ul style="list-style-type: none"> <li>• Tax return and payment for the 1st calendar quarter: by April 20</li> <li>• Tax return and payment for the 2nd calendar quarter: by July 20</li> <li>• Tax return and payment for the 3rd calendar quarter: by October 20</li> <li>• Tax return and payment for the 4th calendar quarter: by January 20 of the following year</li> <li>• Deregistration from the procedure: no later than the 10th day of the month following the change</li> <li>• Electronic notification of changes to registration data: no later than the 10th day of the month following the change in circumstances</li> <li>• Revocation of participation in the procedure: up to 15 days before the start of a new calendar quarter</li> <li>• Retention period for records: 10 years</li> </ul>
weiterführende Informationen	<a href="https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/MiniOneStopShop/minionestopshop_node.html">https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/MiniOneStopShop/minionestopshop_node.html</a>
Hinweise	There are no indications or special features.
Rechtsbehelf	<ul style="list-style-type: none"> <li>• Appeal</li> <li>• Administrative court action</li> </ul>

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Kurztext	<ul style="list-style-type: none"> <li>• Mini-One-Stop-Shop (M1SS) taxation procedure for entrepreneurs based in the EU Implementation               <ul style="list-style-type: none"> <li>• Businesses based in Germany can use the Mini-One-Stop-Shop taxation procedure to centrally declare and pay tax on certain transactions carried out in member states of the European Union (EU)</li> <li>• can participate in the procedure:                   <ul style="list-style-type: none"> <li>• Companies that                       <ul style="list-style-type: none"> <li>• have their registered office in Germany and</li> <li>• provide telecommunications, broadcasting and television services or services provided by electronic means to private individuals in another EU Member State in return for payment</li> </ul> </li> <li>• Information from: Federal Central Tax Office (BZSt)</li> <li>• Application via: Participation in the procedure must be applied for online via the BZSt online portal (BOP)</li> <li>• Responsible: Federal Central Tax Office (BZSt)</li> </ul> </li> </ul> </li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms available: Yes Written form required: Yes Informal application possible: No Personal appearance necessary: No  Online services available: Yes
Ursprungsportal	Besteuerungsverfahren Mini-One-Stop-Shop (M1SS) für in der EU ansässige Unternehmer Durchführung, Besteuerungsverfahren Mini-One-Stop-Shop (M1SS) für in der EU ansässige Unternehmer Durchführung