

99102090058000

Meldung nach der Fahrzeuglieferungsmeldepflichtver ordnung i.V. mit §18c UStG (MELK) Durchführung

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/102554729/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102090058000
Leistungsbezeichnung I	Meldung nach der Fahrzeuglieferungsmeldepflichtverordnung i.V. mit §18c UStG (MELK) Durchführung
Leistungsbezeichnung II	Report deliveries of new vehicles from Germany to customers without a VAT identification number (VAT ID) in member states of the European Union
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung

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Leistungsgruppierung	
Verrichtungskennung	Durchführung (58)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	01.12.2023
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/_18c.html https://www.gesetze-im-internet.de/fzgliiefgmeldv/BJNR063000009.html
Teaser	If you supply new vehicles from Germany within the European Union to recipients without a VAT identification number (VAT ID no.), you must report this to the Federal Central Tax Office (BZSt).
Volltext	<p>The notification procedure ensures that deliveries of new vehicles against payment within the European Union to</p> <ul style="list-style-type: none"> • private individuals, • non-business associations of persons and • companies that purchase the vehicle for their non-business activities <p>are taxed in the country of destination.</p> <p>As a company, you must submit the declaration for each vehicle supplied separately and electronically via the ELSTER online portal (EOP), known as the ELSTER portal, or via the BZSt online portal (BOP).</p> <p>If you supply vehicles and are not a company, you can submit the declaration online or in writing by post.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • If applicable, form "Declaration for intra-Community deliveries of new vehicles"

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	<ul style="list-style-type: none"> • If applicable, "Application to use the BOP for the authenticated electronic transmission of notifications in accordance with the Vehicle Delivery Notification Obligation Ordinance (MELK)"
Voraussetzungen	<ul style="list-style-type: none"> • You are delivering a new vehicle from Germany within the European Union. • You belong to: companies Vehicle suppliers who are not companies or who act outside their business sector.
Kosten	<p>There are no costs.</p>
Verfahrensablauf	<p>You must submit your declaration online via the ELSTER online portal (EOP), known as the ELSTER portal, or via the BZSt online portal (BOP) at the Federal Central Tax Office (BZSt). Vehicle suppliers who do not run a business can also submit their declaration in writing by post.</p> <p>Online declaration via the ELSTER portal:</p> <ul style="list-style-type: none"> • You first register on the ELSTER portal. You will then receive the activation data by e-mail and the activation code for your access by post. Activate your ELSTER account (My ELSTER) with the data sent to you. You will then receive a certificate. You can use this certificate to log into your account in future. • On the ELSTER portal in the "VAT" section, you will find the form for reporting intra-Community supplies of new vehicles. • Complete the form electronically and submit it via the ELSTER portal. <p>Online declaration via the BOP:</p> <ul style="list-style-type: none"> • To be able to submit your declaration via the BOP, you must first register with the BZSt. Open the registration form: "Application to use the BOP for the authenticated electronic transmission of declarations in accordance with the Fahrzeuglieferungs-Meldepflichtverordnung (MELK)". Complete the form electronically, print it out and sign it. Send the form to the BZSt by post, fax or e-mail. The BZSt will send you the activation data by e-mail and the

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activation code for your account by post. Activate your BOP account with the data. You will then receive a BOP certificate. You can use this certificate to log into your BOP account in future. If you already have an ELSTER certificate, you can also use your ELSTER certificate to log in to the BOP instead of the BOP certificate.

- You can now use the online service "BZStOnline-Portal (BOP) - online reporting of deliveries of new vehicles from Germany to customers without a VAT identification number (VAT ID no.) in member states of the European Union". Open the form for the notification of intra-Community supplies of new vehicles. Complete the form electronically and send it via the BOP.

Written notification by post:

- Open the form "Notification of intra-Community supplies of new vehicles to recipients without a VAT identification number (VAT ID no.)".
- Complete the form electronically, print it out and sign it.
- Send the form by post to the BZSt.

Bearbeitungsdauer

1 - 2 Woche(n)
for authorization to use the BOP for electronic transmission of the notification
2 Woche(n)
for registration in the ELSTER online portal (EOP) and in the BZSt online portal (BOP)

Frist

- You must submit the declaration by the 10th day after the end of the calendar quarter in which the delivery was carried out.

weiterführende Informationen

https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/Fahrzeuglieferung/fahrzeuglieferung_node.html
https://www.bzst.de/SharedDocs/Downloads/DE/EOP_BOP/EOP_Benutzerleitfaden.pdf;jsessionid=A08658F1386028896E66966BBE5243FF.live6832?__blob=publicationFile&v=3
https://www.bzst.de/SharedDocs/Downloads/DE/EOP_BOP/BOP_Benutzerleitfaden_2008_08.pdf;jsessionid=A08658F1386028896E66966BBE5243FF.live6832?__blob=publicationFile&v=4

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https://www.bzst.de/SharedDocs/Downloads/DE/EOP_BOP/BOP_Anleitung_Registrierung_PDF.pdf;jsessionid=A08658F1386028896E66966BBE5243FF.live6832?__blob=publicationFile&v=1
<https://www.elster.de/eportal/registrierung-auswahl>
https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/Fahrzeuglieferung/fahrzeuglieferung_node.html

Hinweise

Rechtsbehelf

- Fiscal court action
- Appeal
- Legal remedies are only possible if penalty payment or fine proceedings are carried out

Kurztext

- Notification in accordance with the Vehicle Delivery Notification Obligation Ordinance in conjunction with §18c UStG (MELK) Implementation
- Deliveries of new vehicles from Germany within the European Union to recipients without a VAT identification number (VAT ID no.) must be reported
- Notification must be submitted: Companies Vehicle suppliers
- Vehicle suppliers are persons who are not businesses or who act outside their business and supply a new vehicle that arrives in another EU Member State upon delivery
- Information: Federal Central Tax Office (BZSt)
- Notification: online in the ELSTER portal or in the BZSt online portal (BOP) By post only possible for vehicle suppliers who are not companies
- responsible: Federal Central Tax Office (BZSt)

Ansprechpunkt

Zuständige Stelle

Formulare

Ursprungsportal

Meldung nach der Fahrzeuglieferungsmeldepflichtverordnung i.V. mit §18c UStG (MELK) Durchführung, Meldung nach der Fahrzeuglieferungsmeldepflichtverordnung i.V. mit §18c UStG (MELK) Durchführung