

99102100014000

# Länderbezogener Bericht multinationaler Unternehmensgruppen Meldung

Heruntergeladen am 28.06.2025

<https://fimportal.de/xzufi-services/102554752/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102100014000
Leistungsbezeichnung I	Länderbezogener Bericht multinationaler Unternehmensgruppen Meldung
Leistungsbezeichnung II	Submit a country-by-country report for a multinational company
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	Meldung (14)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

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Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	08.01.2021
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/ao_1977/_138a.html">https://www.gesetze-im-internet.de/ao_1977/_138a.html</a> <a href="https://www.gesetze-im-internet.de/euahig/_2.html">https://www.gesetze-im-internet.de/euahig/_2.html</a> <a href="https://www.gesetze-im-internet.de/euahig/_7.html">https://www.gesetze-im-internet.de/euahig/_7.html</a> <a href="https://www.bundesfinanzministerium.de/Content/DE/Gesetzestexte/Gesetze_Gesetzesvorhaben/Abteilungen/Abteilung_IV/18_Legislaturperiode/Gesetze_Verordnungen/2016-10-25-Gesetz-mehrseitige-Vereinbarung-Austausch-laenderbezogener-Berichte/3-Verkuendetes-Gesetz.pdf?__blob=publicationFile&amp;v=3">https://www.bundesfinanzministerium.de/Content/DE/Gesetzestexte/Gesetze_Gesetzesvorhaben/Abteilungen/Abteilung_IV/18_Legislaturperiode/Gesetze_Verordnungen/2016-10-25-Gesetz-mehrseitige-Vereinbarung-Austausch-laenderbezogener-Berichte/3-Verkuendetes-Gesetz.pdf?__blob=publicationFile&amp;v=3</a>
Teaser	If your company is multinational, you must submit a country-by-country report under certain conditions.
Volltext	<p>The aim of the country-by-country report is to provide tax authorities with additional information on cross-border business activities. The creation of country-by-country reports for multinational companies and their automatic exchange is intended to enable the tax authorities to audit them more effectively. The country-by-country reports are also called country-by-country reports.</p> <p>You must submit the country-by-country report to the Federal Central Tax Office (BZSt) electronically using the ELMA mass data interface via the BZSt online portal (BOP).</p>
Erforderliche Unterlagen	<p>For the country-by-country report, you must submit</p> <ul style="list-style-type: none"> <li>• an overview broken down by tax jurisdiction You should show how your group's business activities are distributed across the tax jurisdictions in which your group operates through companies or permanent establishments. For this purpose, the overview must show certain business figures based on your group's consolidated financial statements, in particular sales</li> </ul>

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revenue, profits and assets per tax jurisdiction.

- A list of certain business figures sales and other income from transactions with related parties sales and other income from transactions with unrelated parties the sum of sales revenue and other income the income taxes paid in the financial year the income taxes paid and accrued in the financial year for this financial year the annual result before income taxes, equity the retained profit the number of employees and the tangible assets
- a list of all business units and their main business activities, broken down by tax jurisdiction You should list companies and permanent establishments that are included in the overview broken down by tax jurisdiction, indicating their most important business activity
- additional information if necessary You should add information that contributes to the understanding of the overview and list by tax jurisdiction

## Voraussetzungen

Companies that are required to prepare and report a country-by-country report are

- Companies with their registered office or management in Germany,
- that prepare consolidated financial statements or are required to do so under laws other than tax laws (domestic group parent company) and
- whose consolidated financial statements include at least one foreign company or a foreign permanent establishment and
- whose consolidated sales revenue reported in the consolidated financial statements amounted to at least EUR 750 million in the previous financial year.

## Notes

- The company's reporting obligation can also be fulfilled by an authorized domestic or foreign subsidiary.
- The reporting obligation does not apply if the domestic company is controlled by another company and included in its consolidated financial statements.
- However, if the Federal Central Tax Office (BZSt) has not received a country-by-country report from abroad,

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	<p>the domestic subsidiary is obliged to prepare and submit it. If an included domestic group company is unable to ensure transmission within the deadline, in particular because it is unable to obtain or prepare the country-by-country report, it must notify the BZSt of this within the deadline. In doing so, it must provide all information that it has or can obtain.</p>
Kosten	<ul style="list-style-type: none"> <li>• none</li> </ul>
Verfahrensablauf	<p>You must submit the country-by-country report via the electronic mass data interface ELMA via the BZSt online portal (BOP) of the Federal Central Tax Office (BZSt).</p> <ul style="list-style-type: none"> <li>• Compile the required documents.</li> <li>• Make the necessary entries in the scheme provided by the Organization for Economic Cooperation and Development (OECD).</li> <li>• Submit the country-by-country report electronically via the ELMA mass data interface via the BOP.</li> <li>• You will be notified of the approval or rejection of your report in the BOP by means of an electronic file.</li> <li>• The BZSt forwards the country-by-country report to the relevant state tax authorities and the participating states concerned.</li> <li>• The BZSt forwards the data received from the participating states to the competent state tax authorities.</li> <li>• The competent state tax authorities will check your country-by-country report as part of the tax audit.</li> </ul>
Bearbeitungsdauer	<ul style="list-style-type: none"> <li>• for processing the application: 1 day</li> </ul>
Frist	<ul style="list-style-type: none"> <li>• Reporting by the company: no later than 1 year after the end of the financial year for which the country-by-country report is to be prepared • Reporting by a domestic or foreign subsidiary: no later than 1 year after the end of the financial year for which the country-by-country report is to be prepared • Notification by a domestic subsidiary if the Federal Central Tax Office (BZSt) has not received a country-by-country report from abroad, the subsidiary is not at fault for this and only learns of this after the fact: 1 month • Notification of the country-by-country report after becoming aware of an incomplete transmission: 1 month Note When reporting the</li> </ul>

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	country-by-country report for which it cannot be ensured that the report can be submitted in full, all available information must be submitted. In addition, the Federal Central Tax Office (BZSt) must be informed separately.
weiterführende Informationen	<a href="https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/CountryByCountryReporting/Country_by_Country_Reporting/cbcr_node.html">https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/CountryByCountryReporting/Country_by_Country_Reporting/cbcr_node.html</a> <a href="https://www.elster.de/bportal/start">https://www.elster.de/bportal/start</a>
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Country-by-country report of multinational enterprise groups Notification</li> <li>• Submission of a country-by-country report for a multinational enterprise</li> <li>• serves to collect information on cross-border group structures</li> <li>• Information from: Federal Central Tax Office (BZSt)</li> <li>• Certain multinational groups are required to report</li> <li>• Application via: Transmission of the country-by-country report via the electronic mass data interface ELMA via the BZSt online portal (BOP) of the Federal Central Tax Office (BZSt)</li> <li>• responsible: Federal Central Tax Office (BZSt)</li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> <li>• Forms: no</li> <li>• Online procedure possible: yes</li> <li>• Written form required: yes</li> <li>• Personal appearance: no</li> </ul> <a href="https://www.elster.de/bportal/start">https://www.elster.de/bportal/start</a>
Ursprungsportal	Länderbezogener Bericht multinationaler Unternehmensgruppen Meldung, Länderbezogener Bericht multinationaler Unternehmensgruppen Meldung