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Mitteilung von grenzüberschreitenden Steuergestaltungen nach den §§ 138d ff. AO (ab 01.07.2020) Durchführung

Heruntergeladen am 25.06.2025

<https://fimportal.de/xzufi-services/102554754/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102101058000
Leistungsbezeichnung I	Mitteilung von grenzüberschreitenden Steuergestaltungen nach den §§ 138d ff. AO (ab 01.07.2020) Durchführung
Leistungsbezeichnung II	Communicating cross-border tax arrangements
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	12.05.2021
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://eur-lex.europa.eu/eli/dir/2018/822/oj https://www.gesetze-im-internet.de/ao_1977/_138d.html
Teaser	If you are an intermediary or user of a cross-border tax arrangement, you must report this to the Federal Central Tax Office (BZSt) promptly under certain conditions.
Volltext	<p>Since 1 July 2020, as an intermediary or user of a cross-border tax arrangement, you have been obliged to report cross-border tax arrangements within the European Union (EU) that you have marketed, designed, organized, made available for use or operated or managed yourself as soon as these indicate a potential risk of tax avoidance based on legally defined indicators.</p> <p>The primary reporting obligation applies to the intermediary. An intermediary is anyone who markets a cross-border tax arrangement</p> <ul style="list-style-type: none"> • markets • designs it for third parties • organizes • makes it available for use or • manages the implementation by third parties. <p>Intermediaries can be, for example</p> <ul style="list-style-type: none"> • tax consultants or

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- lawyers.

Users are only affected by the notification obligation if they use an intermediary who is not subject to the notification obligation in the EU or if they have designed a cross-border tax structure themselves as an "in-house designer".

If the notification obligation is incumbent on an intermediary who is subject to a statutory duty of confidentiality, the user himself is partly obliged to notify the cross-border tax arrangement if he does not release the intermediary from the statutory duty of confidentiality (with regard to his personal/user-related data).

You can only submit the notification of cross-border tax arrangements to the BZSt electronically and in accordance with the officially prescribed data set via the officially designated interface.

The notified cross-border tax arrangements are exchanged between the affected member states of the European Union.

Erforderliche Unterlagen

none

Voraussetzungen

Cross-border tax arrangements must be disclosed:

- Intermediaries, who market cross-border tax arrangements within the European Union (EU) market design for third parties organize make available for use or manage the implementation by third parties with domicile, habitual residence, registered office or management in Germany or (if not resident in an EU Member State but within the scope of the law) with a permanent establishment through which the services in connection with cross-border tax planning are provided or with an entry in the commercial register or in a public professional register or with a registration in a professional association for legal, tax or advisory services

These can be

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- natural or legal persons
- partnerships
- communities or
- estates

and

- users of tax arrangements with domicile, habitual residence, management or registered office in Germany or not resident in Germany or another EU member state with a permanent establishment in Germany where a tax advantage arises as a result of the cross-border tax arrangement if they generate income or carry out an economic activity in Germany, insofar as this is relevant for a tax to which the EU Administrative Assistance Act applies
- Users, regardless of their place of residence, if they have not released the intermediary obliged to provide information in Germany from the statutory duty of confidentiality with regard to their personal/user-related data.

Factual requirements:

- Fulfillment of the requirements of Section 138d (2) of the German Fiscal Code (AO), in particular at least one of the indicators defined in Section 138e of the German Fiscal Code (AO).

Further requirements:

- You need the following for the electronic transmission of your message: an active BZSt number with a valid BOP certificate or a valid Elster certificate for individual data transmission via the online form in the BZSt online portal (BOP) or an active BZSt number with a valid BOP certificate for the XML web upload in the BOP or mass data transmission via the electronic mass data interface (ELMA) in addition, for the use of the XML web upload in the BOP or mass data transmission via the electronic mass data interface (ELMA): registration with the responsible "Automatic Exchange of Tax Arrangements (DAC6)" department and activation for the ELMA mass data interface.

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Kosten	none
Verfahrensablauf	<p>You must transmit the notification of cross-border tax arrangements to the Federal Central Tax Office (BZSt) electronically via the officially designated interface in accordance with the officially prescribed data set.</p> <ul style="list-style-type: none"> • The following 3 reporting channels are available to you for transmitting the data: Individual data transmission via the BZSt online portal (BOP) XML web upload in the BOP Electronic mass data interface (ELMA) • To transmit data via the BOP, you need an active BZSt number or a valid Elster certificate. • To transmit data via ELMA or via the XML web upload in the BOP, you must first register with the responsible "Automatic Exchange of Tax Structures (DAC 6)" department at the BZSt and obtain authorization to use the ELMA interface. • Registration is only required for the sender of the data, i.e. the reporting entity that transmits the data to the BZSt (third-party service provider or the reporting party itself). It must be completed once before the first data transmission. • If you do not have a valid BZSt number, you must first apply for one from the responsible "Automatic exchange of tax arrangements (DAC 6)" department at the BZSt. This is done as part of the registration for the procedure. Please use the form "Registration of the data sender for the electronic transmission of data" on the BZSt website. • When using the BOP for the first time, a portal registration must be carried out. This step is not necessary if a reporting party already has an active BZSt number and a valid login (BOP certificate). • You will receive technical feedback on the status and result of processing for each message. • In addition, if the notification is successfully accepted, you will be informed of the registration number and the disclosure number of the notified cross-border tax arrangement with the processing log. The registration number must be forwarded by the first notifier to the other known notifiers in order to enable the allocation of any further deliveries that may be required. • If data has been rejected by the BZSt, the errors must

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	<p>be corrected and the data resubmitted to the BZSt.</p> <ul style="list-style-type: none"> • Details on registration in the BOP and further information on electronic data transmission can be found on the BZSt website in manuals and videos.
Bearbeitungsdauer	<ul style="list-style-type: none"> • for processing the application for the DAC 6 procedure: generally up to 3 days • for the duration of registration in the BOP: up to 6 weeks <p>Note: For each DAC6 notification you will receive a technical response, usually within a maximum of 2 days, in case of technical maintenance work up to 1 to 2 weeks</p>
Frist	<ul style="list-style-type: none"> • The notification of a reportable cross-border tax arrangement should be submitted: generally within 30 days after the first of the following events occurs: the cross-border tax arrangement is made available for implementation the user of the cross-border tax arrangement is ready to implement it, or at least one user of the cross-border tax arrangement has taken the first step of implementing this tax arrangement.
weiterführende Informationen	<p>https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/DAC6/dac6_node.html</p> <p>https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/DAC6/Vorschriften/vorschriften_node.html</p> <p>https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/DAC6/Verfahren/verfahren_node.html</p> <p>https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/DAC6/dac6_node.html</p> <p>https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/DAC6/ElektronischeUebermittlung/elektronischeuebermittlung_node.html</p> <p>https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/DAC6/Videos/videos_node.html</p>
Hinweise	
Rechtsbehelf	none
Kurztext	<ul style="list-style-type: none"> • Notification of cross-border tax arrangements in accordance with sections 138d et seq. of the German Fiscal Code (AO) (from 01.07.2020) Implementation • Since July 1, 2020, intermediaries and, in certain cases, users have been obliged to report certain cross-border tax arrangements for the first time

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- Primary reporting obligation applies to the intermediary
- An intermediary is anyone who carries out a cross-border tax arrangement markets designs for third parties organizes makes it available for use or manages the implementation by third parties
- Intermediaries can be, for example Tax consultants or lawyers
- Information from: Federal Central Tax Office (BZSt)
- Application via: Notification must be sent electronically to the Federal Central Tax Office (BZSt)
- Responsible: Federal Central Tax Office (BZSt)

Ansprechpunkt
Zuständige Stelle
Formulare

- Forms: yes
 - Online procedure possible: yes
 - Written form required: no
 - Personal appearance: no
- https://www.bzst.de/SiteGlobals/Kontaktformulare/DE/Datensender_Anmeldung/kontakt_node.html
<https://www.elster.de/bportal/formulare-leistungen/all-eformulare/cobradac6>

Ursprungsportal

Mitteilung von grenzüberschreitenden Steuergestaltungen nach den §§ 138d ff. AO (ab 01.07.2020) Durchführung, Mitteilung von grenzüberschreitenden Steuergestaltungen nach den §§ 138d ff. AO (ab 01.07.2020) Durchführung