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Besteuerungsverfahren Import-One-Stop-Shop (IOSS) für die Einfuhr von Waren mit einem Sachwert von bis zu EUR 150 (Import-Regelung) Durchführung

Heruntergeladen am 25.05.2025

<https://fimportal.de/xzufi-services/102735200/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102128058000
Leistungsbezeichnung I	Besteuerungsverfahren Import-One-Stop-Shop (IOSS) für die Einfuhr von Waren mit einem Sachwert von bis zu EUR 150 (Import-Regelung) Durchführung
Leistungsbezeichnung II	Apply for the option to tax goods with a material value of up to EUR 150 in the Import-One-Stop-Shop (IOSS)
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	

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Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Durchführung (58)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200), Import und Export (2070200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.01.2021
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://eur-lex.europa.eu/legal-content/DE/TXT/?qid=1580461167017&uri=CELEX%3A32017L2455 https://eur-lex.europa.eu/legal-content/DE/TXT/?qid=1610009685031&lang1=DE&from=EN&uri=CELEX%3A32020D1109&lang3=choose&lang2=choose&_csrf=a819b1df-a7c5-42d5-92c9-40fcd5365a4e
Teaser	If you import goods with a material value of up to EUR 150 into the EU as an entrepreneur, you can declare and pay tax on the resulting turnover centrally using the Import-One-Stop-Shop (IOSS) procedure.
Volltext	The Import-One-Stop-Shop (IOSS) procedure is a special regulation in the area of VAT. It enables you to pay tax centrally in an EU member state on your sales from the import of goods with a value of up to EUR 150 into the European Union (EU). This exempts you from import VAT on imports. You only need to submit a tax return in one EU member state for all your transactions that fall under this special regulation (one-stop shop principle). You can then pay the resulting tax in full in one step. If you have appointed a representative to participate in the IOSS procedure, they will submit the tax return for you and pay the VAT due. When using the IOSS procedure, you can use a customs declaration with a reduced data set for customs clearance.

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You can use the procedure as soon as you have received your individual identification number. If you decide not to use the IOSS special regulation, you must go through the normal customs declaration procedure. You will then have to pay import VAT on import.

If you are based in the EU, you can apply for participation in the IOSS procedure in your country of residence.

If you are not based in the EU, you can apply for participation in an EU member state of your choice. If you have appointed a representative based in the EU, your participation must be requested by the representative in their country of residence.

You may only register for participation in the procedure in one EU member state.

As a registered trader, you must deregister from the procedure in the following cases:

- If you no longer import goods from third territories or third countries.
- If you no longer fulfill the conditions for participation in the IOSS procedure.

You or your representative must submit your application to participate in the IOSS procedure online via the BZSt online portal (BOP).

If you or your representative apply to participate in the IOSS procedure in Germany, you must submit your tax return electronically via the BOP. If you discover that a tax return you have already submitted is incorrect, you must correct this at a later date via the BOP.

****Please note****

The EU directive will be transposed into national law by 1.7.2021.

Erforderliche Unterlagen

- none

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Voraussetzungen	The IOSS procedure is open to • Entrepreneurs who • are established in the European Union (EU) or • are not established in the EU and come from a country with which the EU has concluded an agreement on mutual administrative assistance or • are not established in the EU and have appointed a representative established in the EU and • import goods not subject to excise duty with a material value of up to EUR 150 into the EU. Further requirements: • You are registered in the BZSt online portal (BOP) and have a BOP or EOP certificate.
Kosten	• none
Verfahrensablauf	You or your representative must apply for participation in the Import-One-Stop-Shop (IOSS) procedure online via the BZSt Online Portal (BOP). To do this, you or your representative must first register for participation in the procedure in the BOP. • You or your representative log in to the BOP. • You or your representative submit your tax return online in the BOP. • Transfer the declared tax amounts to the bank account notified to you. **Please note** If you already have an EOP certificate, the specified registration process for the BOP is not required.
Bearbeitungsdauer	• for registration in the BOP: up to 6 weeks • for processing the notification of participation in the Import-One-Stop-Shop procedure: 2 to 14 working days
Frist	• Submission of tax returns: within one month of the

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end of each tax period • Example: The tax return for July must be submitted in August • Payment of tax: by the last day of the month following the tax period • Example: The tax for July must be paid by 31.08. • Correction of incorrect tax returns: within three years from the date on which the original tax return was to be submitted • Deregistration from the procedure (standard case): before the start of a new tax period or month • Deregistration from the procedure (special case: in the event of a change in the Member State of identification): no later than the 10th day of the month • Electronic notification of changes to registration data: no later than the 10th day of the month following the change in circumstances • Example: Change of address data

weiterführende Informationen

<https://www.bzst.de>

Hinweise

Rechtsbehelf

Kurztext

- Taxation procedure Import-One-Stop-Shop (IOSS) for the import of goods with a material value of up to EUR 150 (import regulation) Implementation
 - Applying for an option to tax goods with a material value of up to EUR 150 in the Import-One-Stop-Shop (IOSS)
 - With the IOSS procedure, entrepreneurs can centrally declare and pay tax on their turnover from imports of goods with a material value of up to EUR 150 in EU member states
 - when using the IOSS procedure, simplifications can be used for customs declarations and the declaration and payment of VAT
 - goods not subject to excise duty with a material value of no more than EUR 150 per sale can be imported free of import VAT using the IOSS procedure
 - The IOSS procedure is open to
 - Entrepreneurs who
 - are established in the European Union (EU) or
 - are not based in the EU and come from a country with which the EU has concluded an agreement on mutual administrative assistance or
 - are not established in the EU and have appointed

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	a representative established in the EU and • import goods not subject to excise duty with a material value of up to EUR 150 into the EU. • the IOSS procedure can be used as soon as applicants have received their individual identification number • Information from: Federal Central Tax Office (BZSt) • Application via: Participation in the procedure must be applied for online via the BZSt online portal (BOP) • 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.elster.de/bportal/start
Ursprungsportal	Besteuerungsverfahren Import-One-Stop-Shop (IOSS) für die Einfuhr von Waren mit einem Sachwert von bis zu EUR 150 (Import-Regelung) Durchführung, Besteuerungsverfahren Import-One-Stop-Shop (IOSS) für die Einfuhr von Waren mit einem Sachwert von bis zu EUR 150 (Import-Regelung) Durchführung