

99102150058001

Besteuerungsverfahren One-Stop-Shop (OSS) Durchführung für in der EU ansässige Unternehmer (EU-Regelung)

Heruntergeladen am 25.05.2025

<https://fimportal.de/xzufi-services/103262322/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102150058001
Leistungsbezeichnung I	Besteuerungsverfahren One-Stop-Shop (OSS) Durchführung für in der EU ansässige Unternehmer (EU-Regelung)
Leistungsbezeichnung II	Apply for the option for companies based in the EU to tax goods in the One-Stop-Shop (OSS)
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	

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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	https://www.gesetze-im-internet.de/ustg_1980/_18j.html https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX%3A32006L0112&from=DE
Teaser	<p>If you have supplied certain services or goods to private individuals in other member states of the European Union, you can, under certain conditions, declare and pay tax on the resulting turnover using the One-Stop-Shop (OSS) procedure, EU regulation.</p>
Volltext	<p>The One-Stop-Shop procedure, EU regulation is a special regulation in the area of VAT. The procedure allows you as an entrepreneur to centrally tax certain sales generated in the European Union (EU) after June 30, 2021 in one tax return. This procedure replaces the previous Mini-One-Stop-Shop procedure. 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. This one-stop shop principle allows you to 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"> • have your registered office in Germany and • sell services or goods to private individuals in another EU member state, • provide an electronic interface which you use to support the supply of goods within a Member State by a taxable person not established in the Community and are therefore treated as if you had supplied the goods yourself, • are not established in the European Union and have

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a domestic facility, such as a warehouse, from which goods are supplied to private individuals in other EU Member States.

You must always pay the VAT rate that applies in the EU member state in which the recipient of the service is based.

As an entrepreneur, you can pay VAT on your sales in EU member states at the rate applicable in your country and declare this to your local tax office (exemption) if

- your company is based in only one EU member state and
- the transactions generated are telecommunications, radio and television services or services provided by electronic means or intra-Community distance sales
- the total amount of the aforementioned sales (excluding VAT) in the previous and current calendar year does not exceed EUR 10,000.

If you as an entrepreneur meet these requirements but still do not wish to participate in the procedure, you must inform the tax office in advance that you are waiving the exemption.

To participate in the 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 provision of services 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.

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	<p>You must keep a record of the turnover generated under the procedure so that your tax returns and payments can be checked for accuracy. On request, you must make the records available electronically to the BZSt or the centrally responsible authorities of the other EU member states.</p> <p>You must submit your tax return electronically in the BZSt online portal (BOP) using the One-Stop-Shop procedure. If you discover that a tax return you have already submitted is incorrect, you must make the correction in a subsequent tax return in BOP.</p>
Erforderliche Unterlagen	You do not need to submit any documents.
Voraussetzungen	<p>The procedure is open to</p> <ul style="list-style-type: none"> • Companies that <ul style="list-style-type: none"> • have their registered office in Germany and • provide services to private individuals in Member States of the European Union in which they are not established or • sell goods across borders within the EU or • provide an electronic interface through the use of which they support the supply of goods within a Member State by a taxable person not established in the Community and are therefore treated as if they had supplied the goods themselves. • are not established in the European Union and have a domestic facility, such as a warehouse, from which goods are supplied to private individuals in other EU Member States. <p>Further requirements:</p> <ul style="list-style-type: none"> • You are registered in the BZSt online portal (BOP) and have a BOP certificate. • If you can pay tax in Germany on your sales generated in member states of the European Union (exemption), but still wish to participate in the procedure: Waiver of application of the exemption to the responsible tax office.
Kosten	There are no costs.

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Verfahrensablauf

You must submit your tax return electronically in the BZSt online portal (BOP) using the One-Stop-Shop procedure.

- In order to participate in the One-Stop-Shop (OSS) procedure, EU regulation, you must register in the BOP. You will find the form if you select the "Forms & services / All forms" section and then the "One-Stop-Shop (OSS) for traders based in the EU - EU scheme (formerly Mini-One-Stop-Shop)" procedure. Participation applies to all member states of the European Union (EU).

- 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.

- Once you have successfully applied for the procedure, you can submit your tax returns online. You can find the form by selecting the "Forms & services / All forms" section and then the "Tax return for the OSS EU scheme - for tax periods from the 3rd quarter of 2021" procedure.

- Together with the submission of the tax return, you must transfer the declared tax amounts to the bank account of the Bundeskasse Trier Sonderkonto EU/USt.

Please note:

If you already have an EOP certificate, the aforementioned registration process for the BOP does not apply.

You can participate in the procedure from the first day of the calendar quarter following the application for registration in the BOP.

Bearbeitungsdauer

- for registration in the BOP: 2 to 14 working days • for registration to participate in the One-Stop-Shop procedure, EU regulation: this generally takes effect from the first day of the calendar quarter following the application for registration

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- Tax return and payment for the 1st calendar quarter: by April 30 • Tax return and payment for the 2nd calendar quarter: by July 31 • Tax return and payment

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	<p>for the 3rd calendar quarter: by October 30 • Tax return and payment for the 4th calendar quarter: by January 31 of the following year • Deregistration from the procedure: no later than the 10th day of the month following the change • Electronic notification of changes to registration data: no later than the 10th day of the month following the change in circumstances • Revocation of participation in the procedure: up to 15 days before the start of a new calendar quarter • Retention period for records: 10 years</p>
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/One-Stop-Shop_EU/one_stop_shop_eu_node.html
Hinweise	There are no indications or special features.
Rechtsbehelf	<ul style="list-style-type: none"> • Appeal • Administrative court action
Kurztext	<ul style="list-style-type: none"> • One-Stop-Shop (OSS) taxation procedure for entrepreneurs based in the EU (EU regulation) Implementation <ul style="list-style-type: none"> • Businesses based in Germany can use the One-Stop-Shop taxation procedure to centrally declare and pay tax on certain transactions carried out in member states of the European Union (EU) • Sales must have been generated after June 30, 2021 • can participate in the procedure: <ul style="list-style-type: none"> • Companies that are based in Germany and <ul style="list-style-type: none"> • sell services or goods to private individuals in another EU Member State and • provide an electronic interface through the use of which they support the supply of goods within a Member State by a taxable person not established in the Community and are therefore treated as if they had supplied the goods themselves • traders who are not established in the EU and have a domestic facility, such as a warehouse, from which goods are supplied to private individuals in other EU Member States • Information from: Federal Central Tax Office (BZSt) • Application: Participation in the procedure must be applied for online via the BZSt online portal (BOP) • Responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	

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Zuständige Stelle	
Formulare	<p>Forms available: Yes</p> <p>Written form required: Yes</p> <p>Informal application possible: No</p> <p>Personal appearance necessary: No</p> <p>Online services available: Yes</p>
Ursprungsportal	<p>Besteuerungsverfahren One-Stop-Shop (OSS) Durchführung für in der EU ansässige Unternehmer (EU-Regelung), Besteuerungsverfahren One-Stop-Shop (OSS) Durchführung für in der EU ansässige Unternehmer (EU-Regelung)</p>