

99102150058002

Besteuerungsverfahren One-Stop-Shop (OSS) Durchführung für im Drittland ansässige Unternehmer (Nicht-EU-Regelung)

Heruntergeladen am 25.05.2025

<https://fimportal.de/xzufi-services/103262323/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102150058002
Leistungsbezeichnung I	Besteuerungsverfahren One-Stop-Shop (OSS) Durchführung für im Drittland ansässige Unternehmer (Nicht-EU-Regelung)
Leistungsbezeichnung II	Apply for the option for companies based in other EU countries 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/_18i.html https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX%3A32006L0112&from=DE
Teaser	If you are not based in an EU member state and have provided certain services to private individuals in the EU, you can use the One-Stop-Shop (OSS), non-EU scheme under certain conditions.
Volltext	The one-stop store, non-EU scheme is a special regulation in the area of VAT. The procedure allows you as an entrepreneur to centrally tax certain transactions generated in the European Union (EU) after June 30, 2021 in one tax return. This procedure replaces the previous VAT on e-Services procedure. You only need to submit one tax return for all of 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. As an entrepreneur, you can use this procedure if you • do not have your registered office in an EU member state and • sell services to private individuals in another EU member state. You must always pay the VAT rate that applies in the EU member state in which the recipient of the service is based.

Modul	Sachverhalt
	To participate in the One-Stop-Shop, non-EU scheme, 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 service is discontinued, • if the conditions for participation cease to apply in all EU member states. You must keep a record of the turnover generated under the scheme 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. 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.
Erforderliche Unterlagen	You do not need to submit any documents.
Voraussetzungen	The procedure is open to • Companies that • do not have their registered office in an EU Member State and • provide services to private individuals in Member States of the European Union Further requirements: • You are registered in the BZSt online portal (BOP) and have a BOP certificate.
Kosten	There are no costs.
Verfahrensablauf	You must submit your tax return electronically in the BZSt online portal (BOP) using the One-Stop-Shop procedure.

Modul

Sachverhalt

- To be able to participate in the One-Stop-Shop procedure, 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 established in third countries - non-EU scheme (formerly VAT on e-Services)" 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 will find the form if you select the "Forms & services / All forms" section and then the "Tax return for the OSS non-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: this takes effect on 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 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

Modul	Sachverhalt
	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
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/One-Stop-Shop_NichtEU/OneStopShop_NichtEU/onestopshop_NichtEU_node.html
Hinweise	There are no indications or special features.
Rechtsbehelf	• Appeal • Administrative court action
Kurztext	• One-Stop-Shop (OSS) taxation procedure. Non-EU scheme for entrepreneurs not based in the EU Implementation • Entrepreneurs whose registered office is not located in an EU member state can use the One-Stop-Shop (OSS) taxation procedure, non-EU scheme 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: • Entrepreneurs who • do not have their registered office in an EU member state and • sell services to private individuals in an EU member state • 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	
Zuständige Stelle	
Formulare	Forms available: Yes Written form required: Yes Informal application possible: No

Modul	Sachverhalt
	Personal appearance necessary: No Online services available: Yes
Ursprungsportal	Besteuerungsverfahren One-Stop-Shop (OSS) Durchführung für im Drittland ansässige Unternehmer (Nicht-EU-Regelung), Besteuerungsverfahren One-Stop-Shop (OSS) Durchführung für im Drittland ansässige Unternehmer (Nicht-EU-Regelung)