

99102178261000

Registrierung nicht qualifizierter Plattformbetreiber (DAC7) Entgegennahme

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/107484675/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102178261000
Leistungsbezeichnung I	Registrierung nicht qualifizierter Plattformbetreiber (DAC7) Entgegennahme
Leistungsbezeichnung II	Register as a non-European platform operator (DAC7)
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Entgegennahme (261)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

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Lagen Portalverbund	Sonstige Steuern (1060800)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	23.10.2024
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/psttg/_12.html
Teaser	If you are a non-European platform operator, you must register with the Federal Central Tax Office (BZSt) or with a competent authority in another EU member state.
Volltext	As a non-European operator of a digital platform, you are obliged to register with the Federal Central Tax Office (BZSt) or with a competent authority in another EU member state. After registering with the BZSt, you will be assigned a registration number. As soon as you have received the registration number, you must notify the BZSt of any changes. This applies, for example, if your name, address or Internet address changes. You must also state the registration number in your notification to the BZSt.
Erforderliche Unterlagen	• Exact name of the reporting platform operator • address of the registered office • electronic addresses, including the internet addresses of the reporting platform operator • any tax identification number of the reporting platform operator or the reporting platform operator • declaration with information on the identification of the reporting platform operator for VAT purposes • all EU Member States in which the providers subject to the reporting obligation reside, or the residence or other immovable property through which the supplier has received remuneration is located.
Voraussetzungen	• You are not exempt or qualified as a platform operator. • You are not resident for tax purposes in any other

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member state of the European Union (EU) in accordance with the legislation applicable there.

- You do not have your registered office or management in any EU member state.
- You are not registered in any EU member state under the applicable law.
- You do not have a permanent establishment in any EU Member State.
- You operate a platform, through which providers subject to the notification requirement can, for example, rent out a mobile home, offer a delivery service or other so-called relevant activities, or through which providers subject to the notification requirement rent out a home or other immovable property if these are located in an EU member state.

Kosten

Abgabe: Es fallen keine Kosten an
 There are no costs.

Verfahrensablauf

You can apply for registration online via the BZStOnline-Portal (BOP).

Application via the BZStOnline portal:

- You must first register on the BOP. Note: If you already have an ELSTER certificate, you can also use this to log in to the BOP.
- To register in the BOP, please contact the Federal Central Tax Office (BZSt).
- The BZSt will then send you a BZSt number by post and the BZSt secret as an access code by e-mail.
- You can use this data to register in the BOP. You will receive an e-mail with a link to confirm your data. You will then receive an activation ID by e-mail and an activation code by post.
- Activate your BOP account with the data. You will then receive a BOP certificate. You can use this certificate to log into your BOP account in future and apply for the exemption online.
- Upload the required documents and submit the application online.

Bearbeitungsdauer

2 - 6 Woche(n)

Frist

As soon as you fulfill the requirements as a non-European platform operator, you must register

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	immediately.
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Intern_Informat ionsaustausch/DAC7/Registrierung/registrierung_node.html#js-toc-entry2
Hinweise	
Rechtsbehelf	• Objection
Kurztext	• Registration of non-qualified platform operators (DAC7) Acceptance • Non-European platform operators are obliged to register with the Federal Central Tax Office (BZSt) • Costs: free of charge • Deadline: Registration must take place immediately • Registration takes place online • Responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Registrierung nicht qualifizierter Plattformbetreiber (DAC7) Entgegennahme, Registrierung nicht qualifizierter Plattformbetreiber (DAC7) Entgegennahme