99102021010001

Umsatzsteuer Befreiung nach § 4 Nr. 11b UStG für Post-Universaldienstleistungen

Modul	**Sachverhalt**
Leistungsschlüssel	99102021010001
Leistungsbezeichnung I	Umsatzsteuer Befreiung nach § 4 Nr. 11b UStG für Post-Universaldienstleistungen
Leistungsbezeichnung II	Apply for a certificate for universal postal service providers
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	
Verrichtungskennung	Befreiung (10)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

Modul	Sachverhalt
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Ja
Fachlich freigegeben am	04.12.2023
Fachlich freigegen durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/__4.html https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX%3A31997L0067&from=DE https://www.gesetze-im-internet.de/postg_1998/__11.html
Teaser	Under certain conditions, you can apply for a certificate for universal postal service providers. With this certificate, you can apply for exemption from VAT for universal postal services at your local tax office.
Volltext	The VAT exemption for companies that provide universal postal services, for example postal services, • promotes universal postal services and • creates a level playing field among universal postal service providers. Universal postal service providers offer at least one or all of the following services throughout the entire territory of the Federal Republic of Germany: • Carriage of letter mail items weighing up to 2 kilograms with certain quality features; • Carriage of addressed parcels weighing up to 10 kilograms; • Carriage of addressed books, catalogs, newspapers and magazines up to a weight of 2 kilograms, if you also provide the services listed in the first two indents of this list. • Registered and insured items. For VAT exemption, you must first have a certificate from the Federal Central Tax Office (BZSt) for universal postal services in Germany. You can then apply for VAT exemption at your local tax office.

Modul	Sachverhalt
Erforderliche Unterlagen	You must submit the following with your application • Declaration of commitment • Confirmation that your company offers a part or all of the universal postal services throughout the entire territory of the Federal Republic of Germany
Voraussetzungen	The following can apply for VAT exemption • Entrepreneurs (as natural and legal persons), • who offer a part or all of the universal postal services throughout the entire territory of the Federal Republic of Germany.
Kosten	There are no costs.
Verfahrensablauf	You must submit the application informally by post or via the BZSt online portal (BOP) to the Federal Central Tax Office (BZSt): Written application: • Send an informal application together with the required documents by post to the BZSt. • If you meet the requirements of a universal postal service provider, the BZSt will send you a corresponding certificate. • If you do not meet the requirements of a universal postal service provider, you will receive a notice of rejection against which you can lodge an appeal. Application via BOP: • Register with the BOP. • If you have already registered for another procedure accessible via the BOP or registered in the Elster online portal, you do not need to register again. • Select the form, complete it and send it off. • The next steps are the same as the written application.
Bearbeitungsdauer	3 - 4 Woche(n)
Frist	There is no deadline.
weiterführende	

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Informationen	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/Umsatzsteuer-Anwendungserlass/2021-09-28-umsatzsteuerbefreiung-fuer-post-universaldienstleistungen-nach-paragraf-4-nr-11b-UStG.html https://www.bundestag.de/webarchiv/textarchiv/2010/28509460_kw06_finanzen-200868
Hinweise	There are no indications or special features.
Rechtsbehelf	• Appeal • Action before the tax court
Kurztext	• VAT exemption according to § 4 No. 11b UStG for universal postal services • Applying for a certificate for universal postal service providers • Certificate is a prerequisite for VAT exemption for universal postal services • The certificate can be applied for: natural and legal persons, who offer universal postal services throughout the entire territory of the Federal Republic of Germany • Information from: Federal Central Tax Office (BZSt) • Informal application by post or via the BZSt online portal (BOP) • Responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Umsatzsteuer Befreiung nach § 4 Nr. 11b UStG für Post-Universaldienstleistungen, Umsatzsteuer Befreiung nach § 4 Nr. 11b UStG für Post-Universaldienstleistungen