99102091058000

Besteuerungsverfahren Vat on e-Services (ECOM) für im Drittland ansässige Unternehmer Durchführung

Modul	Sachverhalt
Leistungsschlüssel	99102091058000
Leistungsbezeichnung I	Besteuerungsverfahren Vat on e-Services (ECOM) für im Drittland ansässige Unternehmer Durchführung
Leistungsbezeichnung II	Option for traders established outside the European Union (EU) to declare and pay tax centrally on certain transactions carried out within the EU in the VAT on e-Services (ECOM) taxation procedure.
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung

Modul	Sachverhalt
Leistungsgruppierung	
Verrichtungskennung	Durchführung (58)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	03.12.2020
Fachlich freigegen durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/__18.html https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX%3A32006L0112
Teaser	If, as a trader based outside the European Union (EU), you supply certain services to private individuals in the EU, you can declare and pay tax on the resulting turnover centrally in the VAT on e-Services (ECOM) taxation procedure.
Volltext	The VAT on e-Services (ECOM) procedure is a special regulation in the field of VAT. This procedure enables you as a trader to pay tax centrally in one member state on certain transactions carried out in the European Union (EU). You only need to submit a tax return in one Member State for all your transactions in the Member States covered by this special scheme (one-stop-shop principle). You can then pay the resulting tax in full in one go. You can use this procedure if you • are not resident in the EU and • as the person liable to pay the tax, supply telecommunications, radio and television broadcasting services or services supplied by electronic means • to private individuals in an EU member state against payment.

Modul	Sachverhalt
	You must always pay the VAT rate applicable in the EU Member State where the recipient of the service is established. To participate in the scheme, you must apply to participate in an EU Member State of your choice. You may only register to participate in the scheme in one EU Member State. As a registered trader, you must deregister from the procedure in the following cases: • if you cease to provide services • if the conditions for participation cease to apply If you apply to participate in the ECOM procedure in Germany, you must submit your tax return electronically via the BZSt online portal (BOP). If you discover that a tax return that has already been submitted is incorrect, you must submit a correction via BOP.
Erforderliche Unterlagen	• none
Voraussetzungen	can participate in the procedure • companies that • are not established in the EU and • are liable for the supply of telecommunications, radio and television broadcasting services or services supplied by electronic means • supplied to private individuals in an EU Member State for consideration. Further requirements: • You are registered in the BZStOnline-Portal (BOP) and hold a BOP or EOP certificate.
Kosten	• none

Modul	Sachverhalt
Verfahrensablauf	You must submit your tax return in the VAT on e-Services (ECOM) procedure online in the BZStOnline-Portal (BOP). To do this, you must first register for participation in the procedure in the BOP. • Register in the BOP to apply for participation in the ECOM procedure. You will find the form after successful registration if you select the heading "Forms & Services / All forms" and then the procedure "VAT on e-Services". • Once you have successfully applied for the procedure, you can submit your tax returns online. You will find the form after successful application if you select the heading "Forms & Services / All forms" and then the procedure "VAT on e-Services". • 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. **Notes** 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 BOP: up to 6 weeks • Processing of the registration notification for the VAT on e-Services procedure: up to 5 working days
Frist	• Tax return and payment for the 1st calendar quarter: by 20.04. • Tax return and payment for the 2nd calendar quarter: by 20.07. • Tax return and payment for the 3rd calendar quarter: by 20.10. • Tax return and payment for the 4th calendar quarter: by 20.01 of the following year • Deregistration from the procedure - normal case: before the beginning of a new calendar quarter • Deregistration from the procedure - special case of change of procedure from ECOM to Mini-One-Stop-Shop (MOSS): at the latest on the 10th

Modul	Sachverhalt
	day of the month following the change. • Correction of incorrect tax returns: within 3 years from the date on which the original tax return was due to be filed. • electronic notification of changes to registration data: no later than the 10th day of the month following the change of circumstances
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/One-Stop-Shop_NichtEU/ElektronischeDatenuebermittlung/datenuebermittlung_node.html https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/MiniOneStopShop/Elektr_Datenuebermittlung/elektronische_datenuebermittlung.html
Hinweise	
Rechtsbehelf	
Kurztext	• Vat on e-Services (ECOM) taxation procedure for traders established in third countries Implementation. • The VAT on e-Services procedure enables traders not established in the European Union (EU) to declare and pay tax centrally on certain transactions carried out in EU member states. • may participate in the proceedings: • Traders who • are not established in the EU and • are liable for tax on telecommunications, radio and television broadcasting services or services supplied by electronic means • to private individuals in an EU member state against payment. • Information provided by: 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 required: no

Modul	Sachverhalt
	https://www.elster.de/bportal/start https://www.formulare-bfinv.de/ffw/action/invoke.do?id=010151
Ursprungsportal	Besteuerungsverfahren Vat on e-Services (ECOM) für im Drittland ansässige Unternehmer Durchführung, Besteuerungsverfahren Vat on e-Services (ECOM) für im Drittland ansässige Unternehmer Durchführung