

99102108017000

Verlagerung der elektronischen Buchführung ins Ausland

Bewilligung

Heruntergeladen am 04.07.2025

<https://fimportal.de/xzufi-services/102587253/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102108017000
Leistungsbezeichnung I	Verlagerung der elektronischen Buchführung ins Ausland Bewilligung
Leistungsbezeichnung II	Apply to the customs administration for the transfer of electronic accounting abroad
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	Bewilligung (17)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

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Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	11.06.2024
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/_146.html https://www.gesetze-im-internet.de/ao_1977/_147.html
Teaser	<p>If you wish to relocate your electronic bookkeeping, other required electronic records or both to a country outside the EU, you must apply to do so. This also applies if you want to relocate parts of your electronic bookkeeping or records.</p>
Volltext	<p>As the owner of a company, you can transfer your electronic bookkeeping abroad. However, in some cases you must apply for this. Whether an application is necessary depends on the country to which you wish to transfer your electronic bookkeeping or parts thereof:</p> <ul style="list-style-type: none"> • without an application: EU member states • with an application: countries outside the EU <p>Your application must include the following:</p> <ul style="list-style-type: none"> • Location of the data processing system abroad: full address, different company name, if applicable, Address of a commissioned third party • Detailed description of the intended relocation electronic books and other electronic records required <p>You can only relocate your electronic bookkeeping if this does not affect taxation. You must therefore ensure that you continue to meet all your tax obligations. These include</p> <ul style="list-style-type: none"> • the general obligations to cooperate in the taxation process • the relevant duties of order, record-keeping and

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retention

- the obligations to provide information and submit documents

You must ensure that the main customs office has access to your data. To do this, you must make the data readable without delay.

As a taxpayer, you must present your data in such a way that no legally protected areas are affected by a permissible inspection of the tax-relevant data. This could be the case, for example, if you provide legal and tax advice.

You must notify us of any changes of location without delay.

If you are applying for relocation for both the tax administration and the customs administration, you must submit two separate applications:

- to the tax office and
- the main customs office.

You may not transfer paper-based accounting abroad.

Groups with several subsidiaries must submit a separate application for each company.

Erforderliche Unterlagen

You do not have to submit any additional documents. However, you can do so if the documents are helpful for processing the application.

Voraussetzungen

- Your company has fulfilled its tax obligations in the past. The tax office or main customs office must be able to assume that this will not change even after the electronic books have been moved abroad.
- You comply with the "Principles for the proper keeping and storage of books, records and documents in electronic form and for data access" (GoBD)

Kosten

There are no costs.

Verfahrensablauf

If you want to relocate your electronic bookkeeping within the European Union, no application is required. If you wish to relocate your electronic bookkeeping to a

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third country, you can submit the application online or informally by e-mail or post. To apply for the relocation of electronic bookkeeping, proceed as follows: Online:

- Call up the customs portal. To be able to use the customs portal, you must register once.
- Log in with your access data for ELSTER (electronic tax return). If you do not yet have an ELSTER account, you must register separately once.
- Call up the "Relocation of bookkeeping" service in the "Services" menu item.
- Complete the application and provide information on the following points: the electronic books that are to be relocated abroad and the other electronic records and documents the service or the accounting service areas that are being relocated, if these are being relocated the procedure chosen for the relocation the date of the relocation the exact location of the data processing and accounting system if a third party is commissioned: their name and address
- Send the application to the main customs office responsible for your company's registered office. If necessary, the main customs office will request further documents or evidence from you.
- You will receive an electronic notification of the decision on your application.

Email and post:

- Compose the application and provide information on the following points: the electronic books that are to be transferred abroad, and the other electronic records and documents the procedure chosen for the transfer the timetable for the relocation the exact location of the data processing and accounting system if a third party is commissioned: its name and address
- Send the application to the main customs office responsible for your company's registered office. If necessary, the main customs office will request further documents or evidence from you.
- You will receive a notification of the decision on your application.

Bearbeitungsdauer

3 - 4 Woche(n)

This is an average value, as the processing time

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	depends on the circumstances of the individual case and the situation at the respective main customs office.
Frist	There is no deadline.
weiterführende Informationen	https://ao.bundesfinanzministerium.de/ao/2021/Anhaenge/BMF-Schreiben-und-gleichlautende-Laendererlasse/Anhang-64/anhang-64.html
Hinweise	There are no indications or special features.
Rechtsbehelf	• Objection
Kurztext	<ul style="list-style-type: none"> • Relocation of electronic bookkeeping abroad Authorization • Relocation of electronic bookkeeping abroad possible without application: EU member states with application: third countries • Tax obligations must still be fulfilled: general obligations to cooperate in the taxation procedure Relevant duties of order, recording and retention Obligations to provide information and submit documents, including data access by the authorities • if application required - online, by post or email for online application: user account for electronic tax return ELSTER required for identification • Relocation only possible for parts • Processing time: 3 to 4 weeks on average • Responsible: locally competent main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Verlagerung der elektronischen Buchführung ins Ausland Bewilligung, Verlagerung der elektronischen Buchführung ins Ausland Bewilligung