99102129261000

Vergeblichkeitsmeldungen nach § 154 Abs. 2c AO Entgegennahme

Modul	Sachverhalt
Leistungsschlüssel	99102129261000
Leistungsbezeichnung I	Vergeblichkeitsmeldungen nach § 154 Abs. 2c AO Entgegennahme
Leistungsbezeichnung II	Transmit futility message due to insufficient cooperation of contracting persons
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	Entgegennahme (261)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuererklärung (1060100)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	03.11.2020
Fachlich freigegen durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/__154.html
Teaser	If you were unable to enter the identification number of a contract person, you must transmit a futility message.
Volltext	The purpose of transmitting the futility report is to combat tax evasion. As a credit institution, you have 3 months after the start of the business relationship with the contracting person to record the identification number. If you were unable to record the identification number, you must transmit the following information to the Federal Central Tax Office (BZSt): • Personal details and • details of the address of each authorized drawer and beneficial owner. You are obliged to provide the above information in order to maintain the accuracy of your accounts. The account truthfulness applies to every person who wants to keep an account, keep valuables or leave a safe deposit box. You submit the futility report using an electronic reporting procedure provided by the BZSt. **Note** If you hold a credit account and the credit only serves to

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	• financing of private consumer goods and • the credit line does not exceed the amount of EUR 12,000, you do not need to determine the identification number.
Erforderliche Unterlagen	• none
Voraussetzungen	A futility report must be submitted: • Credit institutions • which have not been able to record or ascertain the identification number of the contracting person by the end of the 3rd month after the start of the business relations
Kosten	• none
Verfahrensablauf	You must submit the futility report to the Federal Central Tax Office (BZSt) via an electronic reporting procedure. • Apply for approval to use the tax deduction procedure for church tax. • Enter all required information in the reporting file. • Transmit the reporting file to the BZSt. The BZSt checks your reporting file. • The BZSt confirms the successful transmission of the reporting file by means of a reply file. **Note** To transmit the futility report, you use the approval for the tax deduction procedure for church tax; you do not require a separate approval for the specialist procedure Account Truth. A reference to the required use of the account truth procedure is sufficient.
Bearbeitungsdauer	• for processing the notification: immediately after technical inspection
Frist	Transmission of the futility report: by the end of

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	February of the following year **Note** The futility report must be submitted by the end of February of the following year even if the account is opened in December.
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Kontenwahrheit/kontenwahrheit_node.html
Hinweise	
Rechtsbehelf	
Kurztext	• Futility reports according to § 154 para. 2c AO Receipt • Transmission of a futility report due to insufficient cooperation of contracting persons • must submit a futility report: • Credit institutions • which could not record the identification number of the contractual person by the end of the 3rd month after the beginning of the business relations • the information in the futility report includes information on the person and address of each authorised signatory and beneficial owner • the aim is to combat tax evasion • Information provided by: Federal Central Tax Office (BZSt) • Transmission via: electronic reporting procedure of the Federal Central Tax Office (BZSt) • responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	https://www.bzst.de/SiteGlobals/Kontaktformulare/DE/Kontenwahrheit/kontakt_node.html
Zuständige Stelle	
Formulare	• Forms: no • Online procedure possible: yes • Written form necessary: no • Personal appearance: no The futility report is transmitted via the electronic reporting procedure of the Federal Central Tax Office (BZSt).

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Ursprungsportal	Vergeblichkeitsmeldungen nach § 154 Abs. 2c AO Entgegennahme, Vergeblichkeitsmeldungen nach § 154 Abs. 2c AO Entgegennahme