

99102151058000

Steuerabzugsverfahren für Quellensteuer nach § 10 StAbwG Durchführung

Heruntergeladen am 03.07.2025

<https://fimportal.de/xzufi-services/103664042/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102151058000
Leistungsbezeichnung I	Steuerabzugsverfahren für Quellensteuer nach § 10 StAbwG Durchführung
Leistungsbezeichnung II	Taxing services provided in tax havens for individuals and companies based in Germany
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	Durchführung (58)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat

Modul	Sachverhalt
Lagen Portalverbund	Steuern und Abgaben (1060000), Sonstige Steuern (1060800), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	04.04.2022
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/stabwg/_10.html https://www.gesetze-im-internet.de/estg/_50a.html https://www.gesetze-im-internet.de/estdv_1955/_73e.html
Teaser	If you as an individual or company pay for services from a service provider based in a non-cooperative tax jurisdiction, under certain circumstances you must withhold, declare and pay a portion of your payments as income or corporation tax.
Volltext	The Federal Central Tax Office (BZSt) is responsible for collecting income or corporation tax for income with limited tax liability from service providers (individuals or companies) based in a non-cooperative territory. Income subject to limited tax liability from service providers resident in a non-cooperative territory is: • Financing relationships (especially interest on loans), • insurance or reinsurance services, • services and • trade in goods or services. Income or corporation tax is incurred when the remuneration accrues to the provider of the service. Upon payment of the remuneration, the recipient of the service must withhold, declare and pay the tax. The tax is withheld for the account of the provider of the service. The amount of tax withheld is 15 percent of the income, plus solidarity surcharge of 5.5 percent of the tax withheld. You must declare the income or corporation tax via the BZSt online portal.

Modul
Sachverhalt

A tax jurisdiction is considered non-cooperative within the meaning of the law if it is listed in the so-called EU blacklist and the national Tax Haven Defense Ordinance (StAbwV).

In this case, you also have increased obligations to cooperate.

Erforderliche Unterlagen

none

Voraussetzungen

- You have business relations with a company or person that is resident in a non-cooperative tax jurisdiction.
- Residents of a non-cooperative tax jurisdiction within the meaning of this law are natural persons if they have a domicile or their habitual residence in a non-cooperative tax jurisdiction, Corporations, associations of persons and asset pools if they have a registered office or their place of management in a non-cooperative tax jurisdiction.
- The income is generated from: financing relationships insurance or reinsurance services the provision of services the trade in goods or services
- Income that is subject to taxation for an unlimited taxpayer in accordance with Section 2 (1) sentence 1 and represents income-related expenses or operating expenses for another taxpayer.
- You need a new tax number from the Federal Central Tax Office for this deduction procedure.
- You are registered in the BZSt online portal (BOP) and have a BOP certificate.

Kosten

There are no costs.

Verfahrensablauf

- To submit tax returns, you need a separate tax number from the Federal Central Tax Office (BZSt).
- If you would like to submit a tax return and do not yet have a BZSt tax number for the deduction procedure in accordance with Section 10 StAbwG, you can apply for one from the BZSt.
- The application form for a tax number for Section 10 StAbwG is available on the BZSt website.
- Please sign the completed application form and send it by post or e-mail to the Federal Central Tax Office.
- The BZSt will then send you your tax number by post.

Modul
Sachverhalt

- Tax returns must be submitted electronically via the BZSt online portal (BOP).
- To do this, complete the form "Declaration of tax deduction in accordance with Section 10 of the Tax Haven Defense Act" electronically and save it as a PDF file. Then upload the PDF file to the BOP using the "Document Submission" form.
- The BOP is available for this purpose at www.elsteronline.de/bportal. It is not possible to submit the tax return via the ElsterOnline Portal (EOP).
- You can use your existing BOP/EOP software certificates for submission in the BOP. If you have neither a BOP certificate nor an EOP certificate, you must register on the BOP portal.

Bearbeitungsdauer

- Applying for a tax number takes 2 to 4 weeks.
- The registration process in the BOP can take up to 6 weeks.

Frist

- The tax must be paid and reported to the BZSt on a quarterly basis.
- The tax withheld in a quarter must be paid and reported to the BZSt by the 10th of the month following the quarter in question.

weiterführende Informationen

https://www.bzst.de/DE/Unternehmen/Abzugsteuern/Abzugsteuern_nach_10_StAbwG/abzugsteuer_10_stabwg.html

https://www.bundesfinanzministerium.de/Content/DE/Gesetzestexte/Gesetze_Gesetzesvorhaben/Abteilungen/Abteilung_IV/19_Legislaturperiode/Gesetze_Verordnungen/2021-06-30-StVermeidAbwG/0-Gesetz.html

Hinweise
Rechtsbehelf

- Appeal
- Fiscal court action at the Cologne Fiscal Court

Kurztext

- Tax deduction procedure according to § 10 StAbwG Implementation
- There are business relationships or shareholdings in or with reference to a non-cooperative tax jurisdiction
- Anyone who pays remuneration for services from non-cooperative jurisdictions must declare and pay income or corporation tax on the amount
- List of non-cooperative tax jurisdictions is maintained by the EU (EU blacklist)
- Ordinance on the implementation of Section 3

Modul	Sachverhalt
	StAbwG is issued annually • Income with limited tax liability from providers of services or shareholdings based in non-cooperative jurisdictions is income from: financing relationships Insurance or reinsurance services Provision of services, unless already mentioned in the previous points or Trade in goods and services Income and corporation tax of limited taxpayers • Amount of tax withheld: 15 percent of income plus solidarity surcharge of 5.5 percent of the tax withheld • Information: Federal Central Tax Office (BZSt) • Register for tax via the BZSt online portal • Responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	
Zuständige Stelle	
Formulare	• Forms available: Yes • Written or text form required: Yes • Informal application possible: No • Personal appearance necessary: No • Online service available: Yes
Ursprungsportal	Steuerabzugsverfahren für Quellensteuer nach § 10 StAbwG Durchführung, Steuerabzugsverfahren für Quellensteuer nach § 10 StAbwG Durchführung