

99102177261000

Meldungen digitaler Plattformen (DAC7) Entgegennahme

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/107484673/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102177261000
Leistungsbezeichnung I	Meldungen digitaler Plattformen (DAC7) Entgegennahme
Leistungsbezeichnung II	Report information from registered providers on digital platforms (DAC7)
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Entgegennahme (261)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Sonstige Steuern (1060800), Statistische Erhebungen und Meldepflichten (2090200)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	23.10.2024
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/psttg/_13.html https://www.gesetze-im-internet.de/psttg/_14.html https://www.gesetze-im-internet.de/psttg/_15.html
Teaser	<p>If you operate a digital platform, you are obliged to collect information about the providers registered with you and their turnover and to report this to the Federal Central Tax Office (BZSt).</p>
Volltext	<p>As an operator of digital platforms, you are obliged to disclose information about the transactions of your registered providers to the Federal Central Tax Office (BZSt). Specifically, this relates to the remuneration they receive from using the platform.</p> <p>On digital platforms, providers can, for example, rent out vacation apartments, offer delivery services or sell goods.</p> <p>The information that must be reported includes the name, address and tax identification number of the provider.</p> <p>As the operator, you must also notify the BZSt of the income and activities generated by each provider. You must state these in the report for each quarter.</p> <p>Fees, commissions or taxes that you withhold or charge must be reported separately, also on a quarterly basis.</p> <p>You are obliged to check the information collected for accuracy. If the information is incorrect, you must ask the provider to correct and substantiate the information.</p> <p>Providers are obliged to report if they</p>

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- performed a relevant activity during the reporting period or
- have received remuneration for an activity already performed.

Providers subject to the reporting obligation are both individuals and companies

- who are resident in Germany or have carried out relevant activities in relation to immovable property in Germany, as well as those
- who are resident in another EU Member State or who have carried out relevant activities in relation to immovable property in another EU Member State.
- In addition, the reporting requirements apply not only to European platform operators but also, under certain conditions, to operators of platforms from third countries.

The reporting of the data of the providers of your platform is carried out as a fully automated data exchange via a mass data interface. Activation for the mass data interface can be applied for online via the BZStOnline portal.

Erforderliche Unterlagen

Information about yourself and the platform you operate:

- registered name
- your address
- Tax identification number
- Registration number, if you have received one
- all company names of the platform that you are reporting

Information on providers subject to the reporting obligation who are natural or legal persons:

- First name and surname
- address
- any tax identification number issued to the provider and the respective member state of the European Union (EU) that issued it
- Place of birth: If no tax identification number is available for natural persons

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- if available: Identification number for VAT purposes
- if available: Identification number of the financial account, unless the competent authority of the EU Member State does not use the financial account identifier. Applies to suppliers or immovable property located there.
- if available: the name of the holder of the financial account, if different from the name of the provider, and any other information necessary to identify the person holding the account
- any EU Member State in which the provider is located or in which the immovable property, such as real estate, is located
- any fees, commissions or taxes that you have withheld or charged in each quarter of the reporting period
- the total remuneration paid or credited in each quarter of the reporting period
- the number of so-called relevant activities for which remuneration was paid or credited in each quarter of the reporting period; relevant activities include, for example, the rental of mobile homes or the provision of a delivery service

For natural persons additionally:

- Date of birth

For legal entities additionally:

- Commercial register number
- if available: the existence of a permanent establishment in the EU through which relevant activities are carried out and the respective EU Member State in which this permanent establishment is located

You must submit additional information for each notifiable provider who carries out relevant activities, such as the rental of real estate, the rental of means of transport or the provision of personal services:

- Address of each real estate unit advertised
- the total remuneration paid or credited per property unit advertised in each quarter of the reporting period

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	<ul style="list-style-type: none"> • the number of relevant activities per real estate unit advertised if available: the type of each real estate unit advertised if available: the number of days on which each advertised real estate unit was transferred for use during the reporting period if available: the land register number or equivalent information under the law of the EU Member State in which the property is located for each property unit advertised
Voraussetzungen	They operate a digital platform through which providers can generate sales.
Kosten	Gebühr: Es fallen keine Kosten an Registration is free of charge.
Verfahrensablauf	<p>You can report the information via the Digital Inbox (DIP - new mass data interface of the BZSt).</p> <p>Reporting via the DIP interface:</p> <ul style="list-style-type: none"> • You must first register in the BOP. Note: If you already have an ELSTER certificate, you can also use this to log in to the BOP. • To register in the BOP, contact the Federal Central Tax Office (BZSt). • The BZSt will then send you a BZSt number by post and the BZSt secret as an access code by e-mail. • You can use this data to register in the BOP. You will receive an e-mail with a link to confirm your data. You will then receive an activation ID by e-mail and an activation code by post. • Activate your BOP account with the data. You will then receive a BOP certificate. You can use this certificate to log in to your BOP account in future. • Use the form "Application for activation for the mass data interfaces" to activate the use of the DIP interface. • Upload the required documents as an xml file via the DIP interface. The prescribed data set can be found in the Federal Tax Gazette.
Bearbeitungsdauer	The incoming XML files are checked automatically.
Frist	The reporting obligation must be fulfilled once a year for the previous reporting period by January 31 of the following year in which the provider was identified as subject to the reporting obligation.

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weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/DAC7/Handbuecher/handbuecher_node.html https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/DAC7/dac7_node.html https://www.bzst.de/DE/Service/Portalinformation/Mas sendaten/DIP/dip.html
Hinweise	There are no indications or special features.
Rechtsbehelf	No legal remedy is provided for.
Kurztext	<ul style="list-style-type: none"> • Reports from digital platforms (DAC7) Acceptance • Platform operators are obliged to collect information on platform sellers and the remuneration generated through them and to report this to the Federal Central Tax Office (BZSt) • Costs: free of charge • The report must be submitted by January 31 of the following year in which the provider subject to the reporting obligation was identified • Reporting takes place via a digital interface • Application for activation of the digital interface (DIP) can be submitted online via the BZStOnlinePortal (BOP) • Responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Meldungen digitaler Plattformen (DAC7) Entgegennahme, Meldungen digitaler Plattformen (DAC7) Entgegennahme