

99102179001000

Freistellungsantrag für Plattformbetreiber (DAC7) Erteilung

Heruntergeladen am 23.06.2025

<https://fimportal.de/xzufi-services/107484677/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102179001000
Leistungsbezeichnung I	Freistellungsantrag für Plattformbetreiber (DAC7) Erteilung
Leistungsbezeichnung II	Applying for exemption for platform operators (DAC7)
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	Erteilung (1)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Sonstige Steuern (1060800)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	12.07.2024
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/psttg/_11.html
Teaser	If you operate a platform and are obliged to report to the Federal Central Tax Office (BZSt), you can be exempted from the reporting obligation in certain cases.
Volltext	<p>As operators of digital platforms, you are obliged to transmit tax-relevant data of your registered providers to the Federal Central Tax Office (BZSt). (BZSt) to transmit this data .</p> <p>On digital platforms, providers can, for example, rent out vacation apartments, offer delivery services or sell goods.</p> <p>If you operate a platform and are obliged to report, you can be exempted from the reporting obligation. To do so, you must prove to the BZSt that the platform cannot be used by providers who are obliged to register.</p> <p>Providers are exempt from the obligation to register if</p> <ul style="list-style-type: none"> • their activity is insignificant: fewer than 30 cases and less than EUR 2,000 remuneration for the relevant activity of selling goods via the platform in the reporting period • it can be assumed that their tax compliance is otherwise ensured: state legal entities within the meaning of the Platform Tax Transparency Act as well as listed legal entities and their affiliated companies, or • other control options are available to the tax authorities for the transfer of use of immovable assets due to the scope of the business activities: more than 2,000 cases per real estate unit advertised on the platform in the reporting period. <p>The determination is valid for one reporting period.</p>

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	<p>You can then apply for an extension.</p> <p>You must notify the BZSt of any changes.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Completed application • exact name of the applicant and, if applicable, of the other persons operating the platform • the address of the registered office and the electronic addresses, including the internet addresses the applicant and all other persons operating the platform • any tax identification number and VAT ID of the platform operator • Reasons why the applicant is obliged to report • A statement as to whether and, if so, in which other Member States of the European Union (EU) the applicant or another person operating the platform is obliged to report under the legislation applicable there • Indication of the notification period for which the determination or the extension of a determination is requested • A statement as to whether and, if so, to which competent authorities of other EU Member States the applicant or other person operating the platform is required to notify under the applicable legislation for the specified period, has provided evidence, or intends to provide such evidence, in accordance with the legislation applicable there for the specified notification period, that the platform operated cannot be used by notifiable providers • Description of the circumstances, including contractual, technical and administrative arrangements, which reliably prevent the platform that is the subject of the application from actually being used by reportable providers
Voraussetzungen	<p>Your platform cannot be used by providers who are obliged to register.</p>
Kosten	<p>Gebühr: 2.500€ The fee relates to the application to extend a determination.</p> <p>Gebühr: 5.000€ The fee relates to the initial application for determination.</p>
Verfahrensablauf	<p>You can apply for the exemption and the extension of</p>

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	<p>the exemption online via the BZStOnline portal (BOP) or by post.</p> <p>Application via the BZStOnline portal:</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 into your BOP account in future and apply for the exemption online. • Upload the required documents and submit the application online. <p>Application by post:</p> <ul style="list-style-type: none"> • Send the application with the required documents by post to the BZSt. • The BZSt will check your application and send you a notification.
Bearbeitungsdauer	4 - 6 Monat(e)
Frist	You must submit the initial application by October 31 of each year for the current reporting period at the latest. You must submit the application for renewal by October 31st of each year at the latest for the following reporting period.
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Intern_Informationsaustausch/DAC7/Registrierung/registrierung_node.html#js-toc-entry2
Hinweise	There are no indications or special features.
Rechtsbehelf	• Objection

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Kurztext	<ul style="list-style-type: none"> • Exemption application for platform operators (DAC7) Issue • Anyone who operates a platform and is obliged to report to the Federal Central Tax Office (BZSt) can be exempted from the reporting obligation • Prerequisite: Platform cannot be used by providers subject to the reporting obligation • Costs: EUR 5,000 for initial determination, EUR 2,500 for renewal • Initial application must be submitted by October 31 of each year for the current reporting period • Application for renewal must be submitted by October 31 of each year for the following registration period • Exemption can be applied for online or by post • Responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Freistellungsantrag für Plattformbetreiber (DAC7) Erteilung, Freistellungsantrag für Plattformbetreiber (DAC7) Erteilung