99102180001000

Auskunft auf Vorliegen einer Plattform oder relevanter Tätigkeiten gemäß DAC7 Erteilung

Heruntergeladen am 16.06.2025
https://fimportal.de/xzufi-services/107484684/B100019

Modul	Sachverhalt
Leistungsschlüssel	99102180001000
Leistungsbezeichnung I	Auskunft auf Vorliegen einer Plattform oder relevanter Tätigkeiten gemäß DAC7 Erteilung
Leistungsbezeichnung II	Submit a request for information on the existence of a platform or relevant activities (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	Erteilung (1)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

Modul	Sachverhalt
Lagen Portalverbund	Sonstige Steuern (1060800)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	05.08.2024
Fachlich freigegen durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/psttg/__10.html
Teaser	Do you operate a website through which services are provided? Then you can have the Federal Central Tax Office (BZSt) check whether you operate a platform.
Volltext	As an operator of digital platforms, you are obliged to transmit tax-relevant data of your registered providers to the Federal Central Tax Office (BZSt). Relevant activities on a platform are • Letting of immovable property, for example office space, parking spaces • Provision of personal services such as transportation, delivery services, tutoring • Sale of goods, used or new • Rental of means of transportation of all kinds The obligation to register applies to digital platforms through which goods or services are offered. If you operate a website and are not sure whether it is a platform or whether relevant activities are involved, you can apply to the BZSt for information.
Erforderliche Unterlagen	• the exact name of the applicant • a comprehensive and self-contained description of the facts of the case • a statement of your particular interest • a detailed explanation of your own legal position • the formulation of specific legal questions • a statement as to whether and, if so, in which other EU Member States you have applied for corresponding information under the legislation applicable there and,

Modul	Sachverhalt
	if so, the content of the information provided • an assurance that you have provided all the information required for the information and for the assessment and that this information is truthful
Voraussetzungen	There is a particular interest in the information.
Kosten	Gebühr: 5.000€ The Federal Central Tax Office (BZSt) will inform you of the fee before you receive the information. You must pay the fee within one month of being notified. The BZSt may waive the fee in whole or in part. This applies in particular if you withdraw the application.
Verfahrensablauf	You can apply for information online via the BZSt online portal (BOP) or by post. Application via the BZSt online portal: • You must first register on 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, please 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 information online. • Upload the required documents and submit the application online. Application by post: • Send the application with the required documents by post to the BZSt. • The BZSt will check your application and send you a notification.

Modul	Sachverhalt
Bearbeitungsdauer	6 - 9 Monat(e) The Federal Central Tax Office (BZSt) should decide on the application within 6 months. The BZSt will inform you with appropriate reasons if a decision cannot be made on your application within this period.
Frist	There is no deadline.
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
Kurztext	• Information on the existence of a platform or relevant activities in accordance with DAC7 Issue • Anyone who operates a website can have the Federal Central Tax Office (BZSt) check whether there is a reporting obligation • Costs: EUR 5,000 • Processing time: approx. 6 months • Application can be made online or by post • Responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Auskunft auf Vorliegen einer Plattform oder relevanter Tätigkeiten gemäß DAC7 Erteilung, Auskunft auf Vorliegen einer Plattform oder relevanter Tätigkeiten gemäß DAC7 Erteilung