99102088058000

Abgabe und Berichtigung der Zusammenfassenden Meldung nach § 18a UStG Durchführung

Modul	**Sachverhalt**
Leistungsschlüssel	99102088058000
Leistungsbezeichnung I	Abgabe und Berichtigung der Zusammenfassenden Meldung nach § 18a UStG Durchführung
Leistungsbezeichnung II	Submit a recapitulative statement for sales tax
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	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

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Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	01.12.2023
Fachlich freigegen durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/__18a.html
Teaser	If you export goods or other services from an EU member state to other EU member states, you must submit a recapitulative statement.
Volltext	Deliveries of goods to companies across the internal borders of the European Union are generally tax-free in the country of origin. In the country of destination, the company that receives the service is liable for VAT and must pay it there. To ensure taxation in the country of destination, you must submit a recapitulative statement for the goods you have supplied. You must report the following information: • all intra-Community deliveries of goods that you have exported • other intra-Community taxable supplies to another EU member state that are taxable by the company receiving the supply • supplies within the scope of intra-Community triangular transactions If your recapitulative statement is incorrect or incomplete, you must submit a separate corrected statement for the reporting period and report your correct and complete details in it. Small businesses whose turnover • did not exceed EUR 22,000 in the previous calendar year and • is not expected to exceed EUR 50,000 in the current

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	calendar year, do not have to submit a recapitulative statement.
Erforderliche Unterlagen	• Online form "recapitulative statement" • If applicable, "Application for the use of the BOP for the transmission of recapitulative statements on the website of the Federal Tax Administration (BZSt)"
Voraussetzungen	You supply goods or other services to other EU member states.
Kosten	There are no costs.
Verfahrensablauf	You must submit your recapitulative statement online via the BZSt online portal (BOP) or the ELSTER portal to the Federal Central Tax Office (BZSt). Companies that use the ELMA5 mass data interface can only submit the report via the BOP. Application via the ELSTER portal: • You must first register on the ELSTER portal. • You will then receive the activation ID by e-mail and the activation code for your access by post. • Activate your ELSTER account (My ELSTER) with the data. You will then receive a certificate. You can use this certificate to log into your account in future. • Now call up the online form for submitting the recapitulative statement in My ELSTER. Fill it out and send it electronically. • The BZSt will check your declaration and request a corrected declaration if necessary. Application via BOP: • You first need a BZSt number. To do this, go to the BZSt website and call up the application to use the BZSt online portal to submit recapitulative statements online. Complete the application and print it out. Sign the application and send it by post or fax to the BZSt, Saarlouis office. The BZSt will send you your BZSt number by post. You will receive the registration code (BZSt secret) and the ZM registration ID for your BZSt number by e-mail. • Now you need a certificate for the BOP. If you have an

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	ELSTER certificate, you can use this to log in to the BOP. If you do not have an ELSTER certificate, apply for a BOP certificate. To do this, call up the BOP and create a user account using the BZSt number and the BZSt secret. You will then receive the activation ID by e-mail and the activation code for your access by post. Activate your access in the BOP with the data. You will receive a temporary certificate. Log in to the BOP with your temporary certificate to complete the registration process. You will then receive your final certificate, which you can use to log in to the BOP at any time. Please note:For the electronic transmission of bulk data, you must submit an online application for activation to participate in the ELMA5 procedure in the BOP after registration. • Now call up the online form for submitting the recapitulative statement in the BOP. Fill it out and submit it electronically. The BZSt will check your declaration and request a corrected declaration if necessary.
Bearbeitungsdauer	1 Woche(n) for applying for a BZSt number 2 Woche(n) for registration in the BOP or Elster portal
Frist	• Tax for intra-Community deliveries of goods including transportation or dispatch and deliveries as part of intra-Community triangular transactions: Depending on the respective requirements, by the 25th day after the end of the calendar month, calendar quarter or calendar year • Tax for other intra-Community services: generally by the 25th day after the end of the calendar quarter
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/ZusammenfassendeMeldung/zusammenfassendemeldung_node.html https://www.bzst.de/SharedDocs/Downloads/DE/EOP_BOP/BOP_Faltblatt_Registrierung.pdf?__blob=publicationFile&v=4 https://www.elster.de/bportal/helpGlobal?themaGlobal=elma5_leitfaden https://www.bzst.de/SharedDocs/Downloads/DE/ZM/zm_ausfuellanleitung.pdf?__blob=publicationFile&v=8

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	https://www.bzst.de/SharedDocs/Downloads/DE/ZM/konsignationslagerregelung.pdf?__blob=publicationFile&v=6 https://www.bzst.de/SharedDocs/Downloads/DE/ZM/elektronische_berichtigung_zm.pdf?__blob=publicationFile&v=4
Hinweise	There are no indications or special features.
Rechtsbehelf	• Objection • Fiscal court action Legal remedies are only possible if penalty payment or fine proceedings are carried out.
Kurztext	• Submission and correction of the recapitulative statement in accordance with Section 18a UStG Implementation • Companies that supply goods or other services across internal EU borders must declare these in a recapitulative statement • This ensures that the EU Member State receives the necessary information that a company has to pay the VAT due for the services received. • Companies must submit a recapitulative statement for the following transactions: intra-Community supplies of goods; including transportation or dispatch other intra-Community taxable supplies to another EU Member State that are taxable by the company receiving the supply supplies within the framework of intra-Community triangular transactions • Small businesses do not have to submit a recapitulative statement A business is a small business if it did not generate more than EUR 22,000 in turnover in the previous calendar year and is not expected to generate more than EUR 50,000 in turnover in the current calendar year • Incorrect or incomplete recapitulative statements must be corrected by submitting a corrected statement • Information from: Federal Central Tax Office (BZSt) • Report only via: BZSt online portal (BOP) or the ELSTER portal • Responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	https://www.bzst.de/SiteGlobals/Kontaktformulare/DE/Umsatzsteuer/Fragen_ZM/kontakt_node.html

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Zuständige Stelle	
Formulare	https://www.elster.de/bportal/start https://www.elster.de/bportal/formulare-leistungen/alleformulare/zmdo https://www.elster.de/eportal/start https://www.elster.de/eportal/formulare-leistungen/alleformulare/zmdo https://www.formulare-bfinv.de/ffw/action/invoke.do?id=010150 https://www.elster.de/bportal/formulare-leistungen/versandmassendaten/sadvf
Ursprungsportal	Abgabe und Berichtigung der Zusammenfassenden Meldung nach § 18a UStG Durchführung, Abgabe und Berichtigung der Zusammenfassenden Meldung nach § 18a UStG Durchführung