



## BOP – the Federal Central Tax Office’s Online Portal

Using BOP, you can fill in the form for requesting VAT refunds and send an authenticated copy to the Federal Central Tax Office [BZSt] without printing it out. Confirmation is sent to your personal mailbox when your request is received by the BZSt. When you use BOP, only the remaining documentation to be submitted (original invoices, confirmation of business capacity) has to be sent to the BZSt by post. Using this service is voluntary, but the BZSt recommends it in the interests of smooth procedure, effectively reducing processing times. All you need to do first of all is apply to the BZSt using the application form overleaf. On the basis of this application, you will be sent access data for actually registering in BOP.

### Application sent – what next?

After you have sent off the application along with your extract from the commercial register or your authorisation to provide unlimited assistance in tax matters in accordance with Sect. 3 of the Tax Consultancy Act, you will be sent a BZSt number<sup>1</sup> and a code<sup>2</sup> separately by post and by email. You can register for BOP<sup>3</sup> using this BZSt number and the code revealed to you. Once you have opted for one of the three types of login available<sup>4</sup>, you have to enter your personal particulars. You are then sent the data for activating your access (again by post and by email under separate cover). On receiving this data you can activate your access and generate a temporary certificate that is protected with the PIN you have to give. This temporary certificate enables you to log into BOP in a third and final step and complete registration. After that you are sent your proper certificate for accessing the portal.

Note: never disclose your certificate or PIN to third parties! If you mislay them or suspect that they may have been taken, please have them blocked by the BZSt straightaway to prevent their being misused. More information on security and a detailed handbook are available on BOP<sup>5</sup>.

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<sup>1</sup> This number is allocated to you during registration; it is not the same as an ID you may already have.

<sup>2</sup> Please kindly therefore appreciate that providing the data will still take some time.

<sup>3</sup> <https://www.elsteronline.de/bportal/bop/auth/Registrierung.tax>

<sup>4</sup> Further details about this are given on the actual registration page.

<sup>5</sup> <https://www.elsteronline.de/bportal/Sicherheit.tax>

Please submit your application along with the required documentation by post only. Applications sent by email or fax CANNOT (!) be processed.

Bundeszentralamt für Steuern  
Passower Chaussee 3b  
16303 Schwedt/Oder  
Germany

Application to use the Federal Central Tax Office's online portal (BOP) for sending authenticated requests for VAT refunds for foreign businesses

I am filing this application for my own company.  
Please enclose sufficient evidence along with your application (extract from the commercial register).

Name of company: .....

BZSt ID, if available (not tax ID!): .....

I am filing this application as an authorised party within the meaning of Sect. 3 of the Tax Consultancy Act.  
Please enclose sufficient evidence along with your application (your authorisation to provide unlimited assistance in tax matters in accordance with Sect. 3 of the Tax Consultancy Act).

Name of practice: .....

Title<sup>6</sup>: .....

First name<sup>6,7</sup>: .....

Surname<sup>6,7</sup>: .....

Postal address (no PO boxes!): .....

Postcode:.....

Town: .....

Country: .....

Personal email address: .....

Please also observe the notes overleaf.

Place, date: .....

Signed in person<sup>8</sup>: .....

<sup>6</sup> For legal entities, the statutory representative's title.

<sup>7</sup> The certificate required for using BOP is intended solely for the natural person signing this application (see footnote 8).

<sup>8</sup> Applications for businesses have to be signed in person by the entrepreneur, those filed by authorised parties within the meaning of Sect. 3 of the Tax Consultancy Act by the authorised party.