

Introduction to E-Government

Exercise: 8

Subject: ONLINE ACCESS ACT (OZG) AND ViDA PROJECT

Group No. A6

Names : Ravi Ramani
Sahil Ladola
Jeel Katrodiya
Yash Nakrani

Agenda

- ❖ Project Overview - ViDA
- ❖ OZG Overview (Legal Foundations)
- ❖ Applicability of OZG to ViDA
- ❖ ViDA & Legal Compliance with OZG
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Project Overview – ViDA (Cross-Border public service)

- ViDA (VAT in the Digital Age) is an EU legislative proposal to modernize VAT compliance using digital technologies.
- Proposed by the European Commission in December 2022.
- Currently in development — not yet implemented.

Core services :

- Digital Reporting Requirements (DRR) and E-Invoicing
- Platform Economy Reforms
- Single VAT Registration

Source: [European Commission - ViDA](#)



https://taxation-customs.ec.europa.eu/taxation/vat/vat-digital-age-vida_en#:~:text=On%208%20December%202022%2C%20the,development%20of%20the%20platform%20economy

OZG Overview (Legal Foundations)

Onlinezugangsgesetz (OZG): Mandate digital public services via online portals (federal/state levels).

Key Goals:

- User-friendly, accessible e-services
- Secure, interoperable digital infrastructure
- Cross-regional (Länderübergreifend) data handling
- Transition to BundID and standardized accounts

Source: OZG Law



https://www.google.com/url?sa=i&url=https%3A%2F%2Fwww.digitale-verwaltung.de%2FWebs%2FDV%2FDE%2Fonlinezugangsgesetz%2Fozg-grundlagen%2Fozg-logo%2Fozg-logo-node.html&psig=AOvVaw3j0CpjVf292XfJ9EZui0o7&ust=1751282122716000&source=images&cd=vfe&opi=89978449&ved=0CBQQjRxqFwoTCMjd8r_Alo4DFQAAAAAdAAAAABAE

Applicability of OZG to ViDA

OZG §	Relevance to ViDA	Explanation
§1, §1a	Objective & Portal Compound	ViDA must integrate with German digital service portals for VAT reporting.
§3	Identification & Authentication	BundID and ELSTER IDs align with secure digital VAT access.
§4	Electronic Execution	End-to-end electronic invoicing required.
§5	IT Security	High-level standards vital for financial data protection.
§7	Accessibility	Interfaces must be user-friendly and barrier-free.
§8 & §8a	Data Processing	Personal/business VAT data processed under GDPR.
§10	Data Cockpit	OZG mandates transparency in data use (important for cross-border e-invoicing).

ViDA & Legal Compliance with OZG

❖ Digital-Only Design

- ViDA's real-time e-invoicing fully supports "digital-only" principles.

❖ BundID/ELSTER Compatibility

- German businesses can use existing secure IDs for authentication.

❖ Cross-border Data Handling

- ViDA's intra-EU data exchanges require OZG-aligned safeguards (§8a).

❖ Data Transparency

- ViDA's use of dashboards aligns with §10 cockpit transparency features.

Legal Differences Between Germany and the EU

Context of ViDA

Germany:

- ✓ Governed by the Online Access Act (OZG) and related federal IT standards.
- ✓ ELSTER is the official digital VAT/tax platform.
- ✓ BundID required for secure identification and authentication (§3 OZG).

EU-Wide ViDA Implementation (Other National Regulations):

- ✓ ViDA allows national flexibility in e-invoicing systems. Other countries have distinct e-invoicing systems and identifiers. e.g., Italy - Uses SDI , France - Implements Chorus Pro
- ✓ Not all countries use BundID equivalents or unified ID portals.
- ✓ Some nations allow third-party platforms with fewer uniform standards.

Reference

ViDA:

https://taxation-customs.ec.europa.eu/taxation/vat/vat-digital-age-vida_en

OZG Law:

<https://www.gesetze-im-internet.de/ozg/>

German ELSTER:

<https://www.elster.de/>

German VAT Act (UStG):

https://www.gesetze-im-internet.de/ustg_1980/

➤ **Thank you for your attention !!!**

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