

Line	For the attention of the following tax office:		Date of receipt (stamp)
1	<input type="text"/>		
2	<b>VAT registration form for non-resident</b>		
3	<b>businesses</b>		
4			
5	<b>1. General information</b>		
6	<b>1.1 About the business</b>		
7	Company (as listed in the commercial register)		
8	<input type="text"/>		
9	or for sole traders:		
10	Last name	First name	
11	<input type="text"/>	<input type="text"/>	
12	Last name at birth (if different)		
13	<input type="text"/>		
14	Profession currently practised	Date of birth (DD.MM.YYYY)	
15	<input type="text"/>	<input type="text"/>	
16	Identification number		
17	<input type="text"/>		
18	Registered office of the company or address of the sole trader		
19	Street		
20	<input type="text"/>		
21	Street number	Letter suffix (if applicable)	Additional address details (if applicable)
22	<input type="text"/>	<input type="text"/>	<input type="text"/>
23	Postcode/City		
24	<input type="text"/>		
25	Country		
26	<input type="text"/>		
27	Address of the management, if different		
28	Street		
29	<input type="text"/>		
30	Street number	Letter suffix (if applicable)	Additional address details (if applicable)
31	<input type="text"/>	<input type="text"/>	<input type="text"/>
32	Postcode/City		
33	<input type="text"/>		
34	Country		
35	<input type="text"/>		
36	<b>1.2 Corporations and partnerships</b>		
37	The business is a corporation or partnership domiciled abroad:		
38	<input type="checkbox"/> No <input type="checkbox"/> Yes (Please attach the supplementary sheet "Corporations and partnerships" (FsEEBIKoeGes)).		
39	<b>1.3 Contact details</b>		
40	Telephone		
41	Country code	Area code	Telephone number
42	<input type="text"/>	<input type="text"/>	<input type="text"/>
43	Country code	Area code	Telephone number
44	<input type="text"/>	<input type="text"/>	<input type="text"/>
45	E-mail		
46	<input type="text"/>		
47	Website address		
48	<input type="text"/>		
49	<b>Note:</b> If you would like to allow the tax office to send you unencrypted e-mails, you will need to submit a separate declaration of consent provided for this purpose by the competent <i>Land</i> tax office (cf. 4).		

Line

31

**Name**

as in line 7 or 9

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**1.4 Business activities carried out in the Federal Republic of Germany (exact description of the branch of industry)**

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**1.5 Tax advisor**

Company

37

or Last name

First name

38

Street

39

Street number

Letter suffix (if applicable)

Additional address details (if applicable)

40

Postcode/City

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Country

42

Contact details

Telephone

Country code

Area code

Telephone number

44

Country code

Area code

Telephone number

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E-mail

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47

☐ A separate authorisation form is attached.

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☐ The authorisation details will be registered in the *Vollmachtsdatenbank* (database of authorised representatives) (section 80a of the Fiscal Code (*Abgabenordnung*)).

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Line 61	<b>Name</b> as in line 7 or 9		
62	<b>1.6 Authorised recipient</b>		
63	<input type="checkbox"/> The tax advisor listed under 1.5 is an authorised recipient.		
64	or		
65	Company		
66	or		
67	Last name	First name	
68	Street		
69	Street number	Letter suffix (if applicable)	Additional address details (if applicable)
70	Postcode/City		
71	Country		
72	Contact details		
73	Telephone Country code	Area code	Telephone number
74	Country code	Area code	Telephone number
75	E-mail		
76	<input type="checkbox"/> A separate authorisation form is attached.		
77	<input type="checkbox"/> The authorised recipient will be registered in the <i>Vollmachtsdatenbank</i> (database of authorised representatives) (section 80a of the German Fiscal Code).		
78	<b>Note:</b> <i>In the cases referred to in section 22f (1) sentence 2 of the VAT Act (Umsatzsteuergesetz), businesses with no residence or habitual abode, registered office or business management in Germany, in another member state of the European Union or in a country where the Agreement on the European Economic Area applies, must provide the name of an authorised recipient in the Federal Republic of Germany when registering for tax purposes.</i>		
80	<b>1.7 Bank account details for tax refunds / SEPA direct debit</b>		
81	All tax refunds should be made to the following account:		
82	IBAN (German bank) DE <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
83	Name (foreign bank)		
84	Address (foreign bank)		
85	IBAN (foreign bank)		
86	BIC/SWIFT code (for line 83)		
87	<input type="checkbox"/> <b>Account holder</b> as in line 7	<input type="checkbox"/> as in line 9	Other account holder (if applicable)
88	Would you like to set up a SEPA direct debit, which is the easiest payment method for both parties (only with a German account)?		
89	<input type="checkbox"/> Yes. I have attached the filled-in SEPA direct debit mandate.		
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**Name**  
as in line 7 or 9

**1.8 Facilities**

The following permanent facilities or installations are operated in the Federal Republic of Germany (e.g. branch offices, office premises, production sites, coordination offices, main offices, sales outlets, trading offices, workshops, warehouses, consignment warehouses):

No.  
0 0 1

Description			
Street			
Street number Letter suffix (if applicable) Additional address details (if applicable)			
Postcode		City	
Telephone Country code Area code Telephone number			

No.  
0 0 2

Description			
Street			
Street number Letter suffix (if applicable) Additional address details (if applicable)			
Postcode		City	
Telephone Country code Area code Telephone number			

No.  
0 0 3

Description			
Street			
Street number Letter suffix (if applicable) Additional address details (if applicable)			
Postcode		City	
Telephone Country code Area code Telephone number			

No.  
0 0 4

Description			
Street			
Street number Letter suffix (if applicable) Additional address details (if applicable)			
Postcode		City	
Telephone Country code Area code Telephone number			

In the case of more than four facilities: ☐ A separate "Facilities" sheet (**FsEEBIEinr**) in which additional facilities are listed, is attached.

Line				
121	<b>Name</b> as in line 7 or 9			
122	<b>1.9 Registration for tax purposes in Germany</b>			
123	<input type="checkbox"/> No			
124	<input type="checkbox"/> Yes (please provide the following information:)			
125	<input type="checkbox"/> Wages tax	Tax office	Tax number	
126	<input type="checkbox"/> Corporation tax			
127	<input type="checkbox"/> Income tax			
128	<input type="checkbox"/> Value added tax (VAT)			
129	<b>1.10 Duration of the business activity in the Federal Republic of Germany</b>			
130	Start date	(DD.MM.YYYY)	Expected end date	(DD.MM.YYYY)
131			Expected end date not known	<input type="checkbox"/> Yes
132	<b>1.11 Registration for tax purposes abroad</b>			
133	The business is registered for tax purposes with the following foreign tax authority:			
134	Tax office			
135	Tax number			
136	For EU businesses:			
137	VAT identification number			
138	<input type="checkbox"/> A tax residency certificate is attached.			
139	For businesses resident in a third country:			
140	<input type="checkbox"/> A tax residency certificate from the foreign tax authority is attached.			
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Line

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**Name**  
as in lines 7 or 9

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## 2. Type of transactions

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### 2.1 Type of transactions in Germany

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(Please provide detailed information about the distribution channels for goods and services on a separate sheet!)

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☐ Supply of goods

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Type of goods:

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☐ Other services

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Type of other  
services:

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☐ Work deliveries (*Werklieferungen*) pursuant to section 3 (4) of the VAT Act (e.g. supply and assembly/installation)

160

☐ Travel services

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### 2.2 Goods or services are provided to the following recipients:

162

☐ Private individuals

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☐ Businesses (section 2 of the German VAT Act)

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☐ Legal persons as private consumers

165

### 2.3 The supply of goods are taxable in Germany for the following reasons:

166

☐ Movement of goods in Germany

167

☐ Intra-community supply of goods from Germany

168

☐ Export of goods to third countries from Germany

169

☐ Distance selling pursuant to section 3c of the VAT Act (e.g. supply to a private individual)

170

☐ Other:

171

### 2.4 Goods are imported into Germany and subsequently

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☐ Immediately sold to customers in Germany

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☐ Used only for work deliveries (*Werklieferungen*) in Germany

174

☐ Immediately transported elsewhere in the EU / transported for own use

175

☐ Immediately transported to a third country

176

☐ Immediately brought to a warehouse in Germany (please attach storage contracts)

177

### 2.5 Input transactions

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☐ Work deliveries (*Werklieferungen*) or other services provided as a taxable person within the meaning of section 13b (5) of the VAT Act

179

☐ Intra-Community acquisitions in Germany pursuant to section 1 (1) no 5 of the VAT Act

180

☐ Tax liability for intra-Community triangular transactions as defined in section 25b (2) of the VAT Act

Line 181	Name as in line 7 or 9		
182	<b>3. Information on declaring and paying VAT</b>		
183	<b>3.1 Total domestic turnover</b> (estimate)	in the year the business started EUR	in the following year EUR
184			
185	<b>3.2 Tax payable / Surplus</b> (estimate)	EUR	
186	<input type="checkbox"/> 1 = tax payable (estimate) <input type="checkbox"/> 2 = surplus (estimate)	Total amount: <input type="text"/>	
187	<input type="checkbox"/> The calendar month has been selected as the provisional VAT return period rather than the calendar quarter because for the current calendar year the VAT exceeds the VAT threshold pursuant to section 18 (2a) sentence 1 in conjunction with section 18 (2) sentence 6 of the VAT Act.		
188	<b>3.3 Tax exemption</b> Some or all of the transactions carried out are exempt from tax pursuant to section 4 of the VAT Act:		
189	<input type="checkbox"/> No	<input type="checkbox"/> Yes	Type of transaction/activity <input type="text"/> (section 4 no <input type="text"/> VAT Act)
190	<b>3.4 Tax rate</b> Some or all of the transactions carried out are subject to the reduced tax rate pursuant to section 12 (2) of the VAT Act:		
191	<input type="checkbox"/> No	<input type="checkbox"/> Yes	Type of transaction/activity <input type="text"/> (section 12 (2) no <input type="text"/> VAT Act)
192	Some or all of the transactions carried out are subject to a reduced tax rate pursuant to section 12 (3) of the VAT Act (zero tax rate):		
193	<input type="checkbox"/> No	<input type="checkbox"/> Yes	Type of transaction/activity <input type="text"/>
194			
195	<b>3.5 Average taxation rate</b> Some or all of the transactions carried out are subject to the average taxation rate pursuant to section 24 of the VAT Act:		
196	<input type="checkbox"/> No	<input type="checkbox"/> Yes	Type of transaction/activity <input type="text"/> (section 24 (1) no <input type="text"/> VAT Act)
197			
198	<b>3.6 Accrual/cash accounting</b> The VAT is calculated based on <input type="checkbox"/> payments agreed (accrual accounting).		
199	or <input type="checkbox"/> payments received (cash accounting). The cash accounting method is being requested because		
200	<input type="checkbox"/> the total turnover for the calendar year in which the business was founded is not expected to exceed €600,000.		
201	<input type="checkbox"/> Pursuant to section 148 of the German Fiscal Code, the business is exempt from the obligation to keep accounts and to draw up regular financial statements on the basis of annual inventories.		
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211	<b>Name</b> as in line 7 or 9		
212	<b>3.7 VAT identification number</b>		
213	<input type="checkbox"/> The business requires a VAT identification number to participate in the intra-Community trade in goods and services.		
214	<b>Additional information</b> for legal persons that are not businesses or that are acquiring objects that are not for their business: A VAT identification number is being applied for because		
215	<input type="checkbox"/> tax is due on intra-Community acquisitions, as the acquisition threshold of €12,500/year		
216	<input type="checkbox"/> is likely to be exceeded (section 1a (3) of the VAT Act).		
217	<input type="checkbox"/> is not expected to be exceeded, but the acquisition threshold is being waived for at least two calendar years (section 1a (4) of the VAT Act).		
218	<input type="checkbox"/> new vehicles or certain goods subject to excise duties within the Community (section 1a (5) of the VAT Act) are being acquired.		
219	<input type="checkbox"/> A VAT identification number is required for the online trade in goods via one or multiple electronic interfaces within the meaning of section 25e (5) of the VAT Act.		
220	<input type="checkbox"/> The following VAT identification number was already issued for a previous business activity:		
221	VAT identification number	DE	Issue date: (DD.MM.YYYY)
222	<b>3.8 Input tax refund through the Federal Central Tax Office</b> Has the company applied for input tax refunds in the past?		
223	<input type="checkbox"/> No	<input type="checkbox"/> Yes	Please provide time period and reference number
224		Time period (DD.MM.YYYY)	Reference number
225	<b>3.9 EORI number</b> (Economic Operators' Registration and Identification number)		
226	EORI number, if issued:		
227	<b>3.10 Special One Stop Shop taxation procedure for businesses established in another EU member state</b>		
228	Only for supplies made within an EU member state by operators of electronic interfaces (section 3 (3a) sentence 1 of the VAT Act), intra-Community distance sales (section 3c (1) sentences 2 and 3 of the VAT Act) and other services provided to private consumers resident in Germany:		
229			
230	<input type="checkbox"/> The business will use, or is already using, the special taxation procedure (One Stop Shop EU scheme; section 18j of the VAT Act).		
231	The business declares the relevant turnover via the competent authority in the country where it is established.		
232	<input type="checkbox"/> The business generates only the above-mentioned turnover, which it declares using the special taxation procedure (One Stop Shop EU scheme).		
233	<input type="checkbox"/> In addition to the above-mentioned turnover, the business generates other turnover which is taxable in Germany		
234	<input type="checkbox"/> The business		
235	- is established in only one EU member state and		
236	- carries out intra-Community distance sales of goods (section 3c (1) sentences 2 and 3 of the VAT Act), or provides telecommunications services, radio and television broadcasting services or other electronically supplied services to private consumers resident in other EU member states. The total turnover (excluding VAT) does not exceed €10,000 in the current calendar year and did not exceed that amount in the preceding calendar year.		
237	<input type="checkbox"/> The business pays tax on the relevant turnover in the country where it is established.		
238	<input type="checkbox"/> The business waives the option of paying tax on the relevant turnover in the country where it is established for at least two calendar years.		
239	<input type="checkbox"/> The business uses, or will use, the special taxation procedure (One Stop Shop EU scheme; section 18j of the VAT Act). The business declares the relevant turnover via the competent authority in the country where it is established.		
240	<input type="checkbox"/> The business declares the relevant turnover directly in Germany.		



Line 241	<b>Name</b> as in line 7 or 9
242	<b>3.11 Special taxation procedure “One Stop Shop non-EU scheme” for services provided by businesses not established in the Community territory.</b>
243	Only for the supply of other services to private consumers in the Community territory by a business that is not established in the Community territory.
244	<input type="checkbox"/> The business will use, or is already using, the special taxation procedure (One Stop Shop non-EU scheme; section 18i of the VAT Act). The business declares the relevant turnover via the competent authority in the EU member state where it registered to use the procedure.
245	<input type="checkbox"/> The business generates only the above-mentioned turnover, which it declares using the special taxation procedure (One Stop Shop non-EU scheme).
246	<input type="checkbox"/> In addition to the above-mentioned turnover, the business generates other turnover which is taxable in Germany
247	
248	<b>3.12 Transactions in the area of online trade in goods</b>
249	Information on distribution channels
250	<input type="checkbox"/> The company or sole trader sells via its own online shop. Web address (URL) <input type="text"/>
251	<input type="checkbox"/> The company or sole trader will trade via one/multiple electronic interfaces within the meaning of section 25e (5) of the VAT Act. An electronic interface as defined in section 25e (5) of the VAT Act is an electronic marketplace, an electronic platform, an electronic portal or similar.
252	In this case, please fill out the supplementary sheet “Online trade in goods” ( <b>FsEEBInternet</b> ).
253	<b>Note:</b> A VAT number must be submitted to the operator of the interface as proof of tax registration (cf. 3.7).
254	<b>3.13 Liability of the recipient to pay VAT in the case of construction and/or building cleaning services</b>
255	<input type="checkbox"/> Proof of the recipient's liability to pay VAT in the case of construction and/or building cleaning services (form USt 1 TG) is requested.
256	<input type="checkbox"/> Construction services (within the meaning of section 13b (2) no 4 of the VAT Act) are expected to generate more than 10% of the overall turnover comprising taxable and non-taxable turnover ( <i>Weltumsatz</i> ).
257	<input type="checkbox"/> Building cleaning services (as defined in section 13b (2) no 8 of the VAT Act) are expected to generate more than 10% of the overall turnover comprising taxable and non-taxable turnover ( <i>Weltumsatz</i> ).
258	<b>Note:</b> In order for a certificate to be issued, the reasons for requiring such a certificate must be substantiated. Please provide this information on a separate sheet.
259	<b>3.14 Passenger transport services</b>
260	Passenger transport services are carried out:
261	<input type="checkbox"/> No <input type="checkbox"/> Yes (Please fill out the supplementary sheet “Passenger transport services” ( <b>FsEEBIPersb</b> )).
262	<b>3.15 Filing provisional VAT returns / Application for a long-term extension</b>
263	Businesses have up to the tenth day after the end of the respective provisional VAT return period to file a provisional VAT return electronically using an officially prescribed data set (section 18 (1) sentence 1 of the VAT Act in conjunction with section 87a (6) sentence 1 of the German Fiscal Code), and are responsible for calculating the tax for the return period (prepayment) themselves. A certificate as proof of identity is required to submit a return electronically. You can download a certificate free of charge by registering on the online tax portal Elster, <a href="http://www.elster.de">www.elster.de</a> . Please note that registration can take up to two weeks (excluding mail delivery times). You will find electronic filing software at <a href="http://www.elster.de/elsterweb/softwareprodukt">www.elster.de/elsterweb/softwareprodukt</a> .
264	
265	<input type="checkbox"/> The company or sole trader will apply to extend the deadlines for filing provisional VAT returns and for making VAT prepayments by one month.
266	Companies or sole traders that are obliged to submit a monthly provisional VAT return must calculate and pay an annual special prepayment in the case of an extension being granted. The application for a long-term filing extension / notification of special prepayments must be sent electronically using an officially prescribed data set (section 48 (1) of the VAT Implementing Ordinance(USIDV)). Further information is available at <a href="http://www.elster.de">www.elster.de</a> .
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**Name**  
as in line 7 or 9

#### 4. Annexes

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|---|--|
| <input type="checkbox"/> Supplementary sheet "Corporations and partnerships" (FsEEBIKoeGes) (cf. 1.2)   | <input type="checkbox"/> Supplementary sheet "Facilities" (FsEEBIEinr) (cf. 1.8)                     |
| <input type="checkbox"/> Contracts ("Corporations and partnerships" sheet (FsEEBIKoeGes) – cf. 2) (cf. 1.2)   | <input type="checkbox"/> Tax residency certificate (cf. 1.11)  |
| <input type="checkbox"/> Excerpt from (foreign) register ("Corporations and partnerships" form (FsEEBIKoeGes) – Tz. 3) (cf. 1.2)  | <input type="checkbox"/> Information regarding the distribution of goods and services (cf. 2.1)      |
| <input type="checkbox"/> Continuation sheet "Shareholders" (FsEEBIAnt) for the supplementary sheet "Corporations and partnerships"  | <input type="checkbox"/> Warehouse contracts (cf. 2.4)   |
| <input type="checkbox"/> Consent to the sending of unencrypted e-mails by tax authorities pursuant to section 87a (1) sentence 3, second half-sentence of the Fiscal Code (cf. 1.3) | <input type="checkbox"/> Supplementary sheet "Online trade in goods" (FsEEBIIInternet) (cf. 3.12)    |
| <input type="checkbox"/> Authorised representative (cf. 1.5)  | <input type="checkbox"/> Certification of tax liability (cf. 3.13)                                   |
| <input type="checkbox"/> Authorised recipient (cf. 1.6)   | <input type="checkbox"/> Supplementary sheet "Passenger transport services" (FsEEBIPersb) (cf. 3.14) |
| <input type="checkbox"/> SEPA direct debit mandate (cf. 1.7)  | <input type="checkbox"/>   |

**Note:** The data requested in this form is collected on the basis of sections 27, 85, 88, 90, 93 and 97 of the Fiscal Code.

#### Data protection notice:

Please refer to the tax administration's general data protection leaflet for more information about (a) how the tax administration processes personal data, (b) your rights pursuant to the General Data Protection Regulation, and (c) contacts if you have questions relating to data protection issues. This information leaflet is available at [www.finanzamt.de](http://www.finanzamt.de) (under "Privacy Policy") or from your local tax office.

City, Date

Signature(s) of the business owner(s) or their authorised representative/Managing director or shareholder/partner or all shareholders/partners or their agent(s) or authorised representative(s)

# Guidance notes for completing the VAT registration form for non-resident businesses

## General notes

The VAT registration form for non-resident businesses must be completed, regardless of the legal form of your business, if you are domiciled abroad or do not have a fixed establishment in Germany. If you have a fixed establishment in Germany, please use the specific VAT registration form that applies to your legal form. General information and leaflets regarding tax obligations arising from business activities are available from your local tax office and online. Your tax office (cf. the notes for line 1) will be happy to assist you. If you require more specific advice, please consult a tax advisor. VAT registration forms submitted on paper are scanned and processed electronically by the tax offices. Therefore if you are filling in the form by hand, please:

- keep within the field segments and use block letters,
- avoid using (company) stamps, e.g. for providing your address, and
- do not cross out fields or fill them in with zeros or other comments.

Dates should be written in the following format: DD.MM.YYYY (D = Day, M = Month, Y = Year, e.g. 24.06.2022). Tax numbers should be written without spaces or dashes.

## VAT registration form

### General information

#### Line 1

In accordance with section 21 (1) of the German Fiscal Code (*Abgabenordnung*) in conjunction with the VAT Jurisdiction Ordinance (*Umsatzsteuerzuständigkeitsverordnung*), particular tax offices have central responsibility for businesses that have their domicile, head office or place of management outside of the territory in which the VAT Act applies. Further information is available from the Federal Central Tax Office (*Bundeszentralamt für Steuern*) ([www.bzst.de](http://www.bzst.de): Unternehmen → Identifikationsnummern → Umsatzsteuer-IdNr. → USt-IdNr. → Zuständigkeitsübersicht).

#### Lines 37 to 79

##### Authorised representative (lines 37 to 48)

If your business is represented by a tax advisor (section 80 (1) of the Fiscal Code), please provide their contact details.

##### Authorised recipient (lines 63 to 79)

The business can appoint an authorised recipient to whom any tax-related correspondence will be sent. This might be the business's tax advisor, for example. If you wish to use an authorised recipient, please provide their contact details.

**In the cases referred to in 22f (1) sentence 2 of the VAT Act (*Umsatzsteuergesetz*)**, businesses with no residence or habitual abode, registered office or business management in Germany, in another member state of the European Union (EU) or in a country where the Agreement on the European Economic Area (EEA) applies, that intend to supply goods via an electronic interface, must provide the name of an authorised recipient in the Federal Republic of Germany when registering for tax purposes.

#### NOTE:

Authorised recipients will only be taken into account if they have been notified to the tax office by means of the relevant authorisation form or registered by the tax advisor in the *Vollmachtsdatenbank* (database of authorised representatives) (section 80a of the Fiscal Code). However, registration of an authorised recipient electronically via the *Vollmachtsdatenbank* is possible only in combination with an authorisation granting the notifying person powers of representation.

#### Lines 82 to 87

Please provide the IBAN or account number as well as the name of the account holder. For tax refunds to countries outside the EU/EEA, please also provide the BIC or SWIFT code. In the case of foreign banks, please also provide the name and address of the bank.

#### Line 89

If you wish to set up a SEPA direct debit for the business, please submit the SEPA direct debit mandate together with the VAT registration form. Direct debit mandate forms are available from your tax office or can be downloaded from the tax office's website (which you can find e.g. via [www.finanzamt.de](http://www.finanzamt.de) >> mouse-click on the flag of your *Land* on the homepage >> Finanzämter >> On the tax office website you will find the SEPA direct debit mandate form to print out under "Vordrucke" or "Formulare").

### Information on declaring and paying VAT

#### Lines 184, 186 and 187

Please enter the turnover that you expect to generate in the current calendar year and the following year (line 184).

Please enter your estimated tax liability or the estimated surplus for the current calendar year (line 186). The provisional return period depends on your estimated tax liability for the current calendar year. If you expect your tax liability to exceed €7,500, the return period is the calendar month. If you do not expect it to exceed €7,500, the provisional return is due every quarter. If you expect a surplus of more than €7,500 for the current calendar year, you can choose the calendar month as the reporting period instead of the calendar quarter (section 18 (2a) sentence 1 in conjunction with section 18 (2) sentence 6 of the VAT Act) (line 187).

#### NOTE:

Do not forget to electronically file a provisional VAT return with the tax office no later than the tenth day of the month following the return period. You can find an overview of suitable software products to use at <https://www.elster.de/elsterweb/softwareprodukt>. In order to submit the return electronically, you will need a certificate for security reasons. You can register for this at [www.elster.de](http://www.elster.de).

#### Lines 198 to 202

Please indicate whether you are calculating VAT based on payments agreed (i.e. the invoiced amount) or are applying to calculate VAT based on payments received.

##### Payments agreed (accrual accounting)

With the accrual accounting method, you must declare the VAT – regardless of whether payment has been received – for the provisional return period in which the supplies were made or services provided. However, VAT on down payments must already be declared for the provisional VAT return period in which the payment was received.

##### Payments received (cash accounting)

With the cash accounting method, the VAT for supplies and other services is declared for the provisional VAT return period in which the payments were received.

##### NOTE:

For members of the liberal professions (*freie Berufe*) (e.g. architects, alternative medicine practitioners, journalists) who calculate their turnover on the basis of the cash accounting method, there is no turnover limit. This also applies if the taxpayer keeps an “Open Item List” to keep track of unpaid invoices.

Trading businesses can only use the cash accounting method if their total turnover (net sales) in the preceding calendar year did not exceed €600,000. In the year the business started, the total turnover to be taxed is estimated based on a projection for the calendar year.

#### Lines 212 to 221

Please indicate whether

- the business requires a VAT identification number or if
- the business already has a VAT identification number from a previous business activity.

A VAT identification number will be issued by the Federal Central Tax Office. If you indicate that you require a VAT identification number when first registering for tax purposes, the tax office will – once the business has been registered – submit an application, together with any further information that is required, to the Federal Central Tax Office.

#### Line 225

An EORI number (Economic Operators Registration and Identification number) is required by businesses that are involved in activities subject to customs law (e.g. importing and/or exporting). The EORI is issued on request by the EU member state in which businesses have their permanent establishment or – in the case of businesses resident in third countries – in which they wish to initially carry out their business.

#### Lines 227 to 240

For supplies within an EU member state via operators of electronic interfaces (section 3 (3a) sentence 1 of the VAT Act), intra-Community distance sales (section 3c (1) sentences 2 and 3 of the VAT Act) and for other services supplied by a business established in another EU member state to a private consumer (section 3a (5) sentence 1 of the VAT Act) with a place of residence, habitual abode or registered office in Germany, the business is liable for the VAT in Germany.

This applies to intra-Community distance sales (section 3c (1) sentences 2 and 3 of the VAT Act) and telecommunications services, radio and television services as well as other electronically supplied services only if the business does not fulfil the conditions for an exemption pursuant to section 3a (5) sentence 3 and section 3c (4) sentence 1 of the VAT Act or if the business has waived the right to this exemption (in line with section 3a (5) sentences 4 and 5 and section 3c (4) sentences 2 and 3 of the VAT Act).

If the VAT is owed in Germany, the business is also, as a rule, obliged to submit VAT returns for these services in Germany. However, the business can decide to use the special taxation procedure One Stop Shop (section 18j of the Income Tax Act). The One Stop Option option is only possible when applied uniformly to all of the EU member states in which the business carries out the above-mentioned supply of goods and services. With regard to the supply of other services to private consumers, the procedure applies only to those EU member states in which the business has neither a registered office nor a place of business. Use of the One Stop Shop procedure must be registered with the competent authority in the country where the business is established.

#### Lines 242 to 247

For other services taxable in Germany that are supplied to private consumers by a business not established in the Community territory, the business is liable for the VAT in Germany.

As a rule, the business is obliged to file VAT returns for these services in Germany. However, the business can opt to use the One Stop Shop special taxation procedure (section 18i of the VAT Act). The One Stop Shop option is only possible when applied uniformly to all of the EU member states in which the business carries out the above-mentioned supply of goods and services. Use of the One Stop Shop procedure must be registered with the competent authority in the country where the business is established.

#### Lines 248 to 253

Businesses that intend to use electronic interfaces within the meaning of section 25e (5) of the VAT Act for the domestic supply of goods subject to VAT require a VAT identification number to prove to the operator of the electronic interface that they are registered for tax purposes. In this case, line 208 or lines 209 and 210 (VAT identification number) need to be filled in.

The supplementary form “Online trade in goods” (FsEEBInternet) also needs to be completed.

#### Lines 255 to 257

Please indicate whether the receiving business requires a certificate from the tax office confirming that it provides construction services and/or building cleaning services in a sustained manner and that as a recipient it is liable for payment of VAT for construction services and/or building cleaning services (section 13b (5) of the VAT Act).

The certificate must provide clear evidence of initial activities in the area of construction or building cleaning services and that the construction or building cleaning services are expected to generate more than 10% of the business's overall turnover comprising taxable and non-taxable turnover (*Weltumsatz*).

#### Line 266

Insofar as it does not endanger the tax claim, the tax office will on request extend the deadlines for the provisional VAT return by a month (long-term extension). If you are obliged to file a monthly provisional return, you will need to make a special prepayment once a year if you have been granted a long-term extension. The application for a long-term extension and notification of the special prepayment must be submitted electronically (section 48 (1) sentence 2 of the VAT Implementing Ordinance).