

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: 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 >> 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.

Lines 196 to 200

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 202 to 210

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 217

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 221 to 227

For supplies within an EU member state via operators of electronic interfaces (section 3 (3a) sentence 1 of the VAT Act), for intra-Community distance sales (section 3c (1) sentences 2 and 3 of the VAT Act) and for other services provided by a business resident in another EU member state to a private customer (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 (pursuant to 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. But the business can also opt to use the special One Stop Shop taxation procedure (section 18j of the VAT Act). The use of this special taxation procedure is only possible uniformly for all 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 notified to the competent authority in the business's country of residence.

Lines 230 to 232

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 234 to 237

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 245

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).