VAT registration form for non-resident businesses

1. General information

1.1 About the business

Company (as listed in the commercial register)

or for sole traders:

Last name
First name

Last name at birth (if different)

Profession currently practised
Date of birth (DD.MM.YYYY)

Identification number

Registered office of the company or address of the sole trader

Street

Street number
Letter suffix (if applicable)
Additional address details (if applicable)

Postcode/City

Country

Address of the management, if different

Street

Street number
Letter suffix (if applicable)
Additional address details (if applicable)

Postcode/City

Country

1.2 Corporations and partnerships

The business is a corporation or partnership domiciled abroad:

- No
- Yes (Please attach the supplementary sheet “Corporations and partnerships” (FsEEBiKoeGes)).

1.3 Contact details

Telephone

Country code
Area code
Telephone number

Country code
Area code
Telephone number

E-mail

Website address

Note: 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 Land tax office (cf. 4).
**1.4 Business activities carried out in the Federal Republic of Germany (exact description of the branch of industry)**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>32</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td></td>
</tr>
<tr>
<td>35</td>
<td></td>
</tr>
</tbody>
</table>

**1.5 Tax advisor**

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Company</td>
<td></td>
</tr>
<tr>
<td>or Last name</td>
<td></td>
</tr>
<tr>
<td>First name</td>
<td></td>
</tr>
<tr>
<td>Street</td>
<td></td>
</tr>
<tr>
<td>Street number</td>
<td></td>
</tr>
<tr>
<td>Letter suffix</td>
<td></td>
</tr>
<tr>
<td>Additional address details</td>
<td></td>
</tr>
<tr>
<td>Postcode/City</td>
<td></td>
</tr>
<tr>
<td>Country</td>
<td></td>
</tr>
<tr>
<td>Contact details</td>
<td></td>
</tr>
<tr>
<td>Telephone</td>
<td></td>
</tr>
<tr>
<td>Country code</td>
<td></td>
</tr>
<tr>
<td>Area code</td>
<td></td>
</tr>
<tr>
<td>Telephone number</td>
<td></td>
</tr>
<tr>
<td>E-mail</td>
<td></td>
</tr>
</tbody>
</table>

A separate authorisation form is attached.

The authorisation details will be registered in the Vollmachtsdatenbank (database of authorised representatives) (section 80a of the Fiscal Code (Abgabenordnung)).
### 1.6 Authorised recipient

- The tax advisor listed under 1.5 is an authorised recipient.

**Company**

**Last name** | **First name**
--- | ---

**Street**

**Street number** | **Letter suffix (if applicable)** | **Additional address details (if applicable)**
--- | --- | ---

**Postcode/City**

**Country**

**Contact details**

**Telephone**

**Country code** | **Area code** | **Telephone number**
--- | --- | ---

**E-mail**

- A separate authorisation form is attached.

- The authorised recipient will be registered in the Vollmachtdatenbank (database of authorised representatives) (section 80a of the German Fiscal Code).

**Note:** 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.

### 1.7 Bank account details for tax refunds / SEPA direct debit

All tax refunds should be made to the following account:

- **IBAN** (German bank)

**DE**

**Name** (foreign bank)

**Address** (foreign bank)

**IBAN** (foreign bank)

**BIC/SWIFT code** (for line 83)

**Account holder**

- as in line 7
- as in line 9
- or

**Other account holder** (if applicable)

Would you like to set up a SEPA direct debit, which is the easiest payment method for both parties (only with a German account)?

- Yes. I have attached the filled-in SEPA direct debit mandate.
### 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):

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td></td>
</tr>
<tr>
<td>002</td>
<td></td>
</tr>
<tr>
<td>003</td>
<td></td>
</tr>
<tr>
<td>004</td>
<td></td>
</tr>
</tbody>
</table>

In the case of more than four facilities:

A separate "Facilities" sheet (FsEEBIEinr) in which additional facilities are listed, is attached.
### 1.9 Registration for tax purposes in Germany

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Yes</td>
<td></td>
</tr>
</tbody>
</table>

**Yes** (please provide the following information:)

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Tax office

[ ] Wages tax

[ ] Corporation tax

[ ] Income tax

[ ] Value added tax (VAT)

### 1.10 Duration of the business activity in the Federal Republic of Germany

| Start date | Expected end date | Expected end date not known |
| DD.MM.YYYY | DD.MM.YYYY | Yes |

### 1.11 Registration for tax purposes abroad

The business is registered for tax purposes with the following foreign tax authority:

**Tax office**

**Tax number**

#### For EU businesses:

**VAT identification number**

A tax residency certificate is attached.

#### For businesses resident in a third country:

A tax residency certificate from the foreign tax authority is attached.
### 2. Type of transactions

#### 2.1 Type of transactions in Germany

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

- Supply of goods
- Other services
- Work deliveries *(Werklieferungen)* pursuant to section 3 (4) of the VAT Act (e.g. supply and assembly/installation)
- Travel services

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

- Private individuals
- Businesses (section 2 of the German VAT Act)
- Legal persons as private consumers

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

- Movement of goods in Germany
- Intra-community supply of goods from Germany
- Export of goods to third countries from Germany
- Distance selling pursuant to section 3c of the VAT Act (e.g. supply to a private individual)
- Other:

#### 2.4 Goods are imported into Germany and subsequently

- Immediately sold to customers in Germany
- Used only for work deliveries *(Werklieferungen)* in Germany
- Immediately transported elsewhere in the EU / transported for own use
- Immediately transported to a third country
- Immediately brought to a warehouse in Germany (please attach storage contracts)

#### 2.5 Input transactions

- Work deliveries *(Werklieferungen)* or other services provided as a taxable person within the meaning of section 13b (5) of the VAT Act
- Intra-Community acquisitions in Germany pursuant to section 1 (1) no 5 of the VAT Act
- Tax liability for intra-Community triangular transactions as defined in section 25b (2) of the VAT Act
### 3. Information on declaring and paying VAT

<table>
<thead>
<tr>
<th>Type of transaction/activity</th>
<th>(estimate)</th>
<th>(estimate)</th>
<th>Total amount:</th>
<th>EUR</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 = tax payable (estimate)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 = surplus (estimate)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.

#### 3.1 Total domestic turnover

- **in the year the business started**
- **in the following year**

#### 3.2 Tax payable / Surplus

- **1 = tax payable (estimate)**
- **2 = surplus (estimate)**

#### 3.3 Tax exemption

Some or all of the transactions carried out are exempt from tax pursuant to section 4 of the VAT Act:

- **No**
- **Yes**

#### 3.4 Tax rate

Some or all of the transactions carried out are subject to the reduced tax rate pursuant to section 12 (2) of the VAT Act:

- **No**
- **Yes**

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):

- **No**
- **Yes**

#### 3.5 Average taxation rate

Some or all of the transactions carried out are subject to the average taxation rate pursuant to section 24 of the VAT Act:

- **No**
- **Yes**

#### 3.6 Accrual/cash accounting

The VAT is calculated based on payments agreed (accrual accounting).

- **No**
- **Yes**

or payments received (cash accounting). The cash accounting method is being requested because the total turnover for the calendar year in which the business was founded is not expected to exceed €600,000.

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.
### 3.7 VAT identification number

The business requires a VAT identification number to participate in the intra-Community trade in goods and services.

**Additional Information** 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:
  - tax is due on intra-Community acquisitions, as the acquisition threshold of €12,500/year
  - is likely to be exceeded (section 1a (3) of the VAT Act).
  - 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).
  - new vehicles or certain goods subject to excise duties within the Community (section 1a (5) of the VAT Act) are being acquired.
- 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.

The following VAT identification number was already issued for a previous business activity:

<table>
<thead>
<tr>
<th>VAT identification number</th>
<th>Issue date:</th>
</tr>
</thead>
<tbody>
<tr>
<td>DE</td>
<td></td>
</tr>
</tbody>
</table>

### 3.8 Input tax refund through the Federal Central Tax Office

Has the company applied for input tax refunds in the past?

<table>
<thead>
<tr>
<th>No</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Please provide time period and reference number:

<table>
<thead>
<tr>
<th>Time period (DD.MM.YYYY)</th>
<th>Reference number (DD.MM.YYYY)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 3.9 EORI number

**EORI number, if issued:**

### 3.10 Special One Stop Shop taxation procedure for businesses established in another EU member state

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:

- The business will use, or is already using, 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.
- The business generates only the above-mentioned turnover, which it declares using the special taxation procedure (One Stop Shop EU scheme).
- In addition to the above-mentioned turnover, the business generates other turnover which is taxable in Germany.
- The business - is established in only one EU member state and - carries out intra-Community distance sales of goods (section 3c (1) sentences 2 and 3 of the VAT Act), or provides telecommunication 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.
- The business pays tax on the relevant turnover in the country where it is established.
- 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.
- 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.
- The business declares the relevant turnover directly in Germany.
3.11 Special taxation procedure “One Stop Shop non-EU scheme” for services provided by businesses not established in the Community territory.

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.

- 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.
- The business generates only the above-mentioned turnover, which it declares using the special taxation procedure (One Stop Shop non-EU scheme).
- In addition to the above-mentioned turnover, the business generates other turnover which is taxable in Germany.

3.12 Transactions in the area of online trade in goods

Information on distribution channels

- The company or sole trader sells via its own online shop. (Web address (URL))

- 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.

In this case, please fill out the supplementary sheet “Online trade in goods” (FsEEBlInternet).

Note: A VAT number must be submitted to the operator of the interface as proof of tax registration (cf. 3.7).

3.13 Liability of the recipient to pay VAT in the case of construction and/or building cleaning services

- 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.
- 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 (Weltumsatz).
- 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 (Weltumsatz).

Note: 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.

3.14 Passenger transport services

Passenger transport services are carried out:

- No
- Yes (Please fill out the supplementary sheet “Passenger transport services” (FsEEBlPersb)).

3.15 Filing provisional VAT returns / Application for a long-term extension

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, www.elster.de. Please note that registration can take up to two weeks (excluding mail delivery times). You will find electronic filing software at www.elster.de/elsterweb/softwareprodukt.

The company or sole trader will apply to extend the deadlines for filing provisional VAT returns and for making VAT prepayments by one month.

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(UStDV)). Further information is available at www.elster.de.
### 4. Annexes

- Supplementary sheet "Corporations and partnerships" (FsEEBlKoeGes) (cf. 1.2)
- Contracts ("Corporations and partnerships" sheet (FsEEBlKoeGes) – cf. 2) (cf. 1.2)
- Excerpt from (foreign) register ("Corporations and partnerships" form (FsEEBlKoeGes) – Tz. 3) (cf. 1.2)
- Continuation sheet "Shareholders "(FsEEBlAnt) for the supplementary sheet "Corporations and partnerships"
- Consent to the sending of unencrypted e-mails by tax authorities pursuant to section 67a (1) sentence 3, second half-sentence of the Fiscal Code (cf. 1.3)
- Authorised representative (cf. 1.5)
- Authorised recipient (cf. 1.6)
- SEPA direct debit mandate (cf. 1.7)

- Supplementary sheet "Facilities" (FsEEBlEinr) (cf. 1.8)
- Tax residency certificate (cf. 1.11)
- Information regarding the distribution of goods and services (cf. 2.1)
- Warehouse contracts (cf. 2.4)
- Supplementary sheet "Online trade in goods" (FsEEBlInternet) (cf. 3.12)
- Certification of tax liability (cf. 3.13)
- Supplementary sheet "Passenger transport services" (FsEEBlPersb) (cf. 3.14)

---

**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 (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: 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 Vollmachtsdienstbank (database of authorised representatives) (section 80a of the Fiscal Code). However, registration of an authorised recipient electronically via the Vollmachtsdienstbank 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 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 fulfill 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 18I 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” (FsEEBiInternet) 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).