

Line	For the attention of the following tax office:	Date of receipt (stamp)
1	<input type="text"/>	
2	VAT registration form for non-resident businesses	
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5	1. General information	
6	1.1 About the business	
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"/>
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"/>
32	Postcode/City	
33	<input type="text"/>	
34	Country	
35	<input type="text"/>	
36	1.2 Corporations and partnerships	
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	1.3 Contact details	
40	Telephone	
41	Country code	Area code Telephone number
42	<input type="text"/>	<input type="text"/>
43	Country code	Area code Telephone number
44	<input type="text"/>	<input type="text"/>
45	E-mail	
46	<input type="text"/>	
47	Website address	
48	<input type="text"/>	
49	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 <i>Land</i> tax office (cf. 4).	

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Name
as in line 7 or 9

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

1.5 Tax advisor

Company

or 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

Country code Area code Telephone number

E-mail

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*)).

Line 61 **Name**
as in line 7 or 9

62 **1.6 Authorised recipient**

63 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 A separate authorisation form is attached.

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

78 **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.*

80 **1.7 Bank account details for tax refunds / SEPA direct debit**

81 All tax refunds should be made to the following account:

82 IBAN (German bank) DE

83 Name (foreign bank)

84 Address (foreign bank)

85 IBAN (foreign bank)

86 BIC/SWIFT code (for line 83)

87 **Account holder** as in line 7 as in line 9 or 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 Yes. I have attached the filled-in SEPA direct debit mandate.

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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.
001

Description

Street

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

Postcode City

Telephone Country code Area code Telephone number

No.
002

Description

Street

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

Postcode City

Telephone Country code Area code Telephone number

No.
003

Description

Street

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

Postcode City

Telephone Country code Area code Telephone number

No.
004

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 (**FsEEBIE**inr) in which additional facilities are listed, is attached.

Line 121 **Name**
as in line 7 or 9

122 **1.9 Registration for tax purposes in Germany**

123 No

124 Yes (please provide the following information:)

	Tax office	Tax number
125 <input type="checkbox"/> Wages tax		
126 <input type="checkbox"/> Corporation tax		
127 <input type="checkbox"/> Income tax		
128 <input type="checkbox"/> Value added tax (VAT)		

129 **1.10 Duration of the business activity in the Federal Republic of Germany**

130 Start date (DD.MM.YYYY) Expected end date (DD.MM.YYYY) Expected end date not known Yes

131 **1.11 Registration for tax purposes abroad**

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

133 Tax office

134 Tax number

135 For EU businesses:

136 VAT identification number A tax residency certificate is attached.

137 For businesses resident in a third country:

138 A tax residency certificate from the foreign tax authority is attached.

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Name
as in lines 7 or 9

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

Type of goods:

Other services

Type of 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

Line 181 **Name** as in line 7 or 9 []

182 **3. Information on declaring and paying VAT**

183 **3.1 Total domestic turnover** (estimate)

	in the year the business started	in the following year
	EUR	EUR
184	[]	[]

185 **3.2 Tax payable / Surplus** (estimate) EUR

186 1 = tax payable (estimate) Total amount: []
 2 = surplus (estimate)

187 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 **3.3 Tax exemption**
Some or all of the transactions carried out are exempt from tax pursuant to section 4 of the VAT Act:

189 No Yes Type of transaction/activity [] (section 4 no [] VAT Act)

190 **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:

192 No Yes Type of transaction/activity [] (section 12 (2) no [] VAT Act)

193 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):

194 No Yes Type of transaction/activity []

195 **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:

196 No Yes Type of transaction/activity [] (section 24 (1) no [] VAT Act)

198 **3.6 Accrual/cash accounting**
The VAT is calculated based on payments agreed (accrual accounting).
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.

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3.7 VAT identification number

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

214

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

215

tax is due on intra-Community acquisitions, as the acquisition threshold of €12,500/year

216

is likely to be exceeded (section 1a (3) of the VAT Act).

217

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

new vehicles or certain goods subject to excise duties within the Community (section 1a (5) of the VAT Act) are being acquired.

219

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

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

221

VAT identification number Issue date:

222

3.8 Input tax refund through the Federal Central Tax Office

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

223

No Yes Please provide time period and reference number

224

Time period (DD.MM.YYYY) (DD.MM.YYYY) Reference number

225

3.9 EORI number (Economic Operators' Registration and Identification number)

226

EORI number, if issued:

227

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

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:

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230

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

The business generates only the above-mentioned turnover, which it declares using the special taxation procedure (One Stop Shop EU scheme).

233

In addition to the above-mentioned turnover, the business generates other turnover which is taxable in Germany

234

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 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

The business pays tax on the relevant turnover in the country where it is established.

238

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

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

The business declares the relevant turnover directly in Germany.

Line 241	Name as in line 7 or 9
242	3.11 Special taxation procedure “One Stop Shop non-EU scheme” for services provided by businesses not established in the Community territory.
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	
246	<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).
247	<input type="checkbox"/> In addition to the above-mentioned turnover, the business generates other turnover which is taxable in Germany
248	3.12 Transactions in the area of online trade in goods
	Information on distribution channels
249	<input type="checkbox"/> The company or sole trader sells via its own online shop.
250	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” (FsEEBInternet).
253	Note: A VAT number must be submitted to the operator of the interface as proof of tax registration (cf. 3.7).
254	3.13 Liability of the recipient to pay VAT in the case of construction and/or building cleaning services
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	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.
259	3.14 Passenger transport services
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” (FsEEBIPersb)).
262	3.15 Filing provisional VAT returns / Application for a long-term extension
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, 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 .
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(USStDV)). Further information is available at www.elster.de .
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Name
as in line 7 or 9

4. Annexes

- Supplementary sheet "Corporations and partnerships" (FsEEBIKoeGes) (cf. 1.2)
- Contracts ("Corporations and partnerships" sheet (FsEEBIKoeGes) – cf. 2) (cf. 1.2)
- Excerpt from (foreign) register ("Corporations and partnerships" form (FsEEBIKoeGes) – Tz. 3) (cf. 1.2)
- Continuation sheet "Shareholders" (FsEEBIAnt) for the supplementary sheet "Corporations and partnerships"
- 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)
- Authorised representative (cf. 1.5)
- Authorised recipient (cf. 1.6)
- SEPA direct debit mandate (cf. 1.7)
- Supplementary sheet "Facilities" (FsEEBIEinr) (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" (FsEEBIIInternet) (cf. 3.12)
- Certification of tax liability (cf. 3.13)
- Supplementary sheet "Passenger transport services" (FsEEBIPersb) (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)