



Federal law consolidated: Entire legal provision for sales tax law 1994, version of 08.03.2020

Long title

Federal law on the taxation of sales (sales tax law 1994 - UStG 1994)

StF: [BGBl. No. 663/1994](#) as amended by [BGBl. No. 819/1994](#) (DFB) (NR: GP XVIII [RV 1715 AB 1823 p. 172](#). BR: [AB 4861 P. 589](#).)

modification

[Federal Law Gazette No. 21/1995](#) (NR: GP XIX [RV 26 AB 53 S. 12](#). BR: [4960 AB 4950 S. 593](#).)

[Federal Law Gazette No. 50/1995](#) (K via Idat)

[Federal Law Gazette No. 831/1995](#) (NR: GP XIX [RV 370 AB 386 p. 57](#). BR: [AB 5119 p. 606](#).)

[Federal Law Gazette No. 201/1996](#) (NR: GP XX [RV 72](#) and [Zu 72 AB 95 p. 16](#). BR: [5161](#) , [5162](#) , [5163](#) , [5164](#) and [5165 AB 5166 p. 612](#).)

[Federal Law Gazette No. 756/1996](#) (NR: GP XX [RV 396 AB 475 p. 47](#). BR: [AB 5317 p. 619](#).)

[CELEX No. : [395L0007](#)]

[BGBl. I No. 123/1997](#) (NR: GP XX [RV 845 AB 866 p. 90](#). BR: [AB 5552 p. 631](#).)

[BGBl. I No. 9/1998](#) (NR: GP XX [RV 933 AB 998 p. 105](#). BR: [AB 5582 p. 633](#).)

[BGBl. I No. 79/1998](#) (NR: GP XX [RV 1099](#) and [Zu 1099 AB 1161 p. 120](#). BR: [AB 5688 p. 641](#).)

[BGBl. I No. 126/1998](#) (NR: GP XX [RV 1187 AB 1241 p. 129](#). BR: [5722 AB 5695 p. 642](#).)

[BGBl. I No. 28/1999](#) (NR: GP XX [RV 1471 AB 1505 p. 150](#). BR: [5816 AB 5840 p. 647](#).)

[BGBl. I No. 106/1999](#) as amended by [BGBl. I No. 194/1999](#) (DFB) (NR: GP XX [RV 1766 AB 1858 p. 175](#). BR: [5965 AB 5976 p. 656](#).)

[BGBl. I No. 29/2000](#) (NR: GP XXI [RV 87 AB 101 S. 26](#). BR: [6106 AB 6107 S. 665](#).)

[CELEX No. : [377L0388](#) , [391L0680](#)]

[BGBl. I No. 142/2000](#) (NR: GP XXI [RV 311 AB 369 p. 45](#). BR: [6250](#) and [6251 AB 6268 p. 670](#).)

[BGBl. I No. 47/2001](#) (NR: GP XXI [RV 499 AB 539 p. 61](#). BR: [6327 AB 6338 p. 676](#).)

[BGBl. I No. 59/2001](#) (NR: GP XXI [RV 590 AB 603 p. 71](#). BR: [6363 AB 6380 p. 678](#).)

[BGBl. I No. 144/2001](#) (NR: GP XXI [RV 827 AB 859 p. 84](#). BR: [AB 6515 p. 682](#).)

[BGBl. I No. 56/2002](#) (NR: GP XXI [IA 598 / A AB 1022 p. 95](#). BR: [AB 6606 p. 685](#).)

[BGBl. I No. 100/2002](#) (NR: GP XXI [RV 1131 AB 1176 p. 106](#). BR: [6665 AB 6678 p. 689](#).)

[BGBl. I No. 132/2002](#) (NR: GP XXI [RV 1175 AB 1202 p. 110](#). BR: [6692 AB 6734 p. 690](#).)

[CELEX-No. : [32001L0044](#) , [32001L0115](#) , [32002L0010](#)]

[BGBl. I No. 10/2003](#) (NR: GP XXII [IA 34 / A AB 16 S. 5](#). BR: [AB 6768 S. 694](#).)

[BGBl. I No. 71/2003](#) (NR: GP XXII [RV 59 AB 111 S. 20](#). BR: [6788 AB 6790 S. 697](#).)

[CELEX No. : [31997L0078](#) , [32001L0089](#)]

[BGBl. I No. 134/2003](#) (NR: GP XXII [AB 325 p. 40](#). BR: [6922 AB 6936 p. 704](#).)

[BGBl. I No. 27/2004](#) (NR: GP XXII [IA 310 / A AB 436 p. 56](#). BR: [AB 7023 p. 707](#).)

[BGBl. I No. 180/2004](#) (NR: GP XXII [RV 686 AB 734 p. 89](#). BR: [7160 AB 7184 p. 717](#).)

[CELEX-No .: [32003L0030](#) , [32003L0096](#)]

[BGBl. I No. 103/2005](#) (NR: GP XXII [RV 992 AB 1037 p. 116.](#) BR: [7333 AB 7364 p. 724.](#))

[BGBl. I No. 105/2005](#) (NR: GP XXII [IA 652 / A AB 1043 p. 116.](#) BR: [7334 AB 7367 p. 724.](#))

[BGBl. I No. 101/2006](#) (NR: GP XXII [IA 829 / A AB 1466 p.150.](#) BR: [AB 7548 p. 735.](#))

[BGBl. I No. 24/2007](#) (NR: GP XXIII [RV 43 AB 67 S. 20.](#) BR: [7681 AB 7682 S. 745.](#))

[CELEX-No .: [32003L0096](#) , [32006L0048](#) , [32006L0098](#) , [32006L0112](#) , [32006L0141](#)]

[BGBl. I No. 45/2007](#) (NR: GP XXIII [IA 220 / A AB 123 S. 24.](#) BR: [7690 AB 7707 S. 746.](#))

[BGBl. I No. 99/2007](#) (NR: GP XXIII [RV 270 AB 391 p. 42.](#) BR: [AB 7862 p. 751.](#))

[BGBl. I No. 132/2008](#) (NR: GP XXIII [IA 924 / A p. 72.](#) BR: [8015 AB 8019 p. 760.](#))

[BGBl. I No. 140/2008](#) (NR: GP XXIV [RV 2 AB 9 p. 3.](#) BR: [8036 p. 762.](#))

[BGBl. I No. 52/2009](#) (NR: GP XXIV [RV 113](#) and [Zu 113 AB 198 S. 21.](#) BR: [AB 8112 S. 771.](#))

[BGBl. I No. 135/2009](#) (NR: GP XXIV [RV 485 AB 558 p. 49.](#) BR: [8217 AB 8228 p. 780.](#))

[BGBl. I No. 34/2010](#) (NR: GP XXIV [RV 662 AB 741 p. 67.](#) BR: [8311 AB 8313 p. 785.](#))

[BGBl. I No. 54/2010](#) as amended by [BGBl. I No. 53/2012](#) (VFB) (NR: GP XXIV [RV 658 AB 783 p. 69.](#) BR: [AB 8333 p. 786.](#))

[BGBl. I No. 111/2010](#) (NR: GP XXIV [RV 981 AB 1026 p. 90.](#) BR: [8437 AB 8439 p. 792.](#))

[CELEX No .: [32010L0012](#)]

[BGBl. I No. 76/2011](#) (NR: GP XXIV [RV 1212 AB 1320 p. 114.](#) BR: [8524 AB 8558 p. 799.](#))

[BGBl. I No. 22/2012](#) (NR: GP XXIV [RV 1680 AB 1707 p. 148.](#) BR: [8685 AB 8687 p. 806.](#))

[BGBl. I No. 112/2012](#) (NR: GP XXIV [RV 1960 AB 1977 p. 179.](#) BR: [8815 AB 8823 p. 815.](#))

[CELEX-No .: [32006L0112](#) , [32008L0008](#) , [32009L0133](#) , [32010L0045](#) , [32011L0016](#)]

[BGBl. I No. 63/2013](#) (NR: GP XXIV [IA 2234 / A AB 2241 p. 193.](#) BR: [AB 8929 p. 819.](#))

[BGBl. I No. 13/2014](#) (NR: GP XXV [RV 24 AB 31 S. 12.](#) BR: [9140 AB 9141 S. 827.](#))

[BGBl. I No. 40/2014](#) (NR: GP XXV [RV 53 AB 130 S. 25.](#) BR: [9183 AB 9184 S. 830.](#))

[CELEX No .: [32008L0008](#)]

[BGBl. I No. 118/2015](#) (NR: GP XXV [RV 684](#) and [Zu 684 AB 750 p. 83.](#) BR: [9402 AB 9414 p. 844.](#))

[BGBl. I No. 163/2015](#) (NR: GP XXV [RV 896 AB 907 p. 107.](#) BR: [9494 AB 9498 p. 849.](#))

[BGBl. I No. 117/2016](#) (NR: GP XXV [RV 1352 AB 1392 p. 158.](#) BR: [9670 AB 9689 p. 863.](#))

[BGBl. I No. 106/2017](#) (NR: GP XXV [IA 2237 / A AB 1723 p. 190.](#) BR: [AB 9840 p. 870.](#))

[BGBl. I No. 12/2018](#) (NR: GP XXVI [RV 23 AB 58 S. 15.](#) BR: [AB 9943 S. 878.](#))

[BGBl. I No. 62/2018](#) (NR: GP XXVI [RV 190 AB 197 p. 34.](#) BR: [9993 AB 10002 p. 882.](#))

[CELEX: [32006L0112](#) , [32014L0041](#) , [32016L1164](#) , [32017L2455](#)]

[BGBl. I No. 91/2019](#) (NR: GP XXVI [IA 983 / A AB 686 p. 88.](#) BR: [AB 10251 p. 897.](#))

[CELEX-No .: [32011L0016](#) , [32018L0822](#)]

[BGBl. I No. 103/2019](#) (NR: GP XXVI [IA 984 / A AB 687 p. 88.](#) BR: [10234 AB 10246 p. 897.](#))

[BGBl. I No. 104/2019](#) (NR: GP XXVI [IA 985 / A AB 692 p. 88.](#) BR: [AB 10252 p. 897.](#))

Preamble / promulgation clause

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investment	(Note: Appendix 1 to § 10 Para. 2 UStG
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Annex (internal market)	(note: is documented as a separate legal regulation)

text

Controllable sales

§ 1. (1) Sales tax is subject to the following sales:

1. The deliveries and other services that an entrepreneur performs for a fee within the scope of his company. Taxability is not precluded by the fact that the turnover is effected on the basis of a legal or official order or is deemed to be effected by virtue of a legal regulation;

2nd own consumption in Germany. Own consumption exists

a) insofar as an entrepreneur incurs expenses (expenses) that relate to services that serve the purposes of the company and are not deductible pursuant to Section 20 (1) 1 to 5 of the Income Tax Act 1988 or Section 12 (1) 1 to 5 of the Corporation Tax Act 1988 . This does not apply to expenses (expenses) that relate to deliveries and other services that are not deemed to have been carried out for the company due to Section 12 (2), as well as to cash donations. Taxation will only take place if the item or its components are entitled to full or partial input tax deduction;

(Note: [lit.b](#) repealed by [Federal Law Gazette I No. 34/2010](#))

3rd the import of objects (import sales tax). An import occurs when an item enters the country from the third country, with the exception of the Jungholz and Mittelberg

areas.

(2) Germany is the federal territory. Abroad is the area that is not domestic afterwards. If sales are carried out domestically, taxation does not depend on whether the entrepreneur is an Austrian citizen, resident or domiciled in Germany, maintains a permanent establishment in Germany, issues the invoice or receives payment.

(3) Community territory within the meaning of this Act includes the home country and the territories of the other member states of the European Union, which according to Community law are considered to be the home country of these member states (other community territory). The Principality of Monaco is considered the territory of the French Republic; the Isle of Man is considered an area of the United Kingdom of Great Britain and Northern Ireland. Third country territory within the meaning of this law is the territory that is not a Community territory. A member state within the meaning of this law is one of the European Union.

Entrepreneurs, companies

§ 2.(1) An entrepreneur is someone who carries out a commercial or professional activity independently. The company comprises the entire commercial or professional activity of the entrepreneur. Any sustainable activity to generate income is commercial or professional, even if there is no intention to make a profit or a group of people only acts towards its members.

(2) The commercial or professional activity is not carried out independently,

1. insofar as natural persons, individually or jointly, are integrated into a company in such a way that they are obliged to follow the instructions of the entrepreneur;

2nd if a legal person is so subordinate to the will of an entrepreneur that it has no will of its own. A legal person is subordinate to the will of an entrepreneur in such a way that it has no will of its own (group of companies) if it is financially, economically and organizationally integrated into his company based on the overall picture of the actual circumstances.

The effects of the tax group are limited to internal performance between the parts of the company located in Germany. These parts of the company are to be treated as one company. If the executive body has its management abroad, the most economically significant part of the company in Germany is considered an entrepreneur.

(3) The corporations under public law are only commercial within the scope of their businesses (Section 2 of the Corporation Tax Act 1988), except those that are exempt from corporation tax in accordance with Section 5 (12) of the Corporation Tax Act 1988 and their agricultural and forestry businesses or working professionally. However, companies of a commercial nature within the meaning of this Federal Act always apply

- Waterworks,
- Slaughterhouses,
- Institutions for waste disposal and
- for the removal of rinse water and waste as well
- the leasing and leasing of land by public law bodies.

(4) A commercial or professional activity also applies

1. the activities of the social insurance providers and their associations, the health care institutions within the meaning of Section 2 (1) 2 of the Civil Service Health and Accident Insurance Act, [Federal Law Gazette No. 200/1967](#) , as well as the providers of public welfare services, insofar as these are part of the Maternity, infant and youth welfare, general welfare (social welfare), war victims' care, disability laws or the blind aid laws;

(Note: Z 2 and 3 canceled by [Federal Law Gazette No. 201/1996](#))

4th the activity of the federal government insofar as it consists in tolerating the use or

transfer of the railway infrastructure.

(5) Not considered a commercial or professional activity

1. the activity carried out by officials within the meaning of Section 29 (4) of the Income Tax Act 1988 in the performance of their functions;

2. an activity that, in the long run, does not lead to expectations of profits or surpluses (hobby).

(6) An entrepreneur is also a doctor who is employed by a hospital, insofar as he collects remuneration in the course of his medical work which, according to § 22 no. 1 lit. b of the Income Tax Act 1988 count as income from self-employment.

delivery

§ 3.(1) Deliveries are services by which an entrepreneur enables the customer or a third party on his behalf to dispose of an object in his own name. The entrepreneur himself or on his behalf can be provided with power by a third party.

(2) The removal of an item by an entrepreneur from his company is equivalent to a delivery for a fee

- for purposes outside the company,
- for the needs of its staff, if no attentions are available, or
- for any other gratuitous gift, except gifts of low value and samples of goods for the purposes of the company.

Taxation will only take place if the item or its components are entitled to a full or partial input tax deduction.

(3) In the case of commission business, there is a delivery between the principal and the commission agent. In the case of the sales commission, the delivery of the principal is deemed to have been carried out with the delivery by the commission agent.

(4) If the entrepreneur has taken over the processing or processing of an object provided by the client and if he uses materials that he procures himself, the service is to be regarded as a delivery if the substances are not just ingredients or other secondary matters (Factory delivery). This also applies if the objects are firmly connected to the ground.

(5) If a customer has to return to the supplier the by-products or waste that arises from the processing or processing of the object handed over to him, the delivery is limited to the content of the object in the components that remain with the customer. This also applies if, instead of the by-products or waste that arise during processing or processing, the customer returns items of the same type that are regularly generated in his company.

(6) Any treatment of the object is deemed to be processing or processing, which, according to the traffic conception, creates a new traffic good (an object of other marketability).

(7) A delivery will be carried out where the object is at the time of disposal.

(8) If the delivery item is transported or shipped by the supplier or the customer, the delivery is deemed to have been carried out where the transport or shipment to the customer or on his behalf to a third party begins. Shipping is when the item is carried by a carrier or carrier, or such carriage is arranged by a carrier. The dispatch begins with the delivery of the item to the forwarder, carrier or carrier.

(9) If the object of the delivery arrives in the territory of a Member State when it is transported or dispatched to the customer or on its behalf to a third party from the third country, this delivery is to be treated as having been made in the importing country if the supplier or his agent is the debtor the VAT payable on import.

(10) There is an exchange if the fee for a delivery consists of a delivery.

(11) If an item is delivered on board a ship, in an aircraft or on a railroad during transport within the Community, the place of departure of the respective means of passenger transport in Community area shall be the place of delivery.

(12) Carriage within the Community area within the meaning of Paragraph 11 means the carriage or part of the carriage between the point of departure and the place of arrival of the means of transport in the Community area without a stopover outside the Community area. The place of departure within the meaning of the first sentence is the first place within the Community area where travelers can board the means of transport. The place of arrival within the meaning of the first sentence is the last place within the community area where travelers can leave the means of transport. The outward and return journeys are considered separate transportation.

(13) The delivery of

- Gas through a natural gas network in the Community or any network connected to such a network,
- Electricity,
- Heat or cold via heating or cooling networks

to an entrepreneur, whose main activity in relation to the acquisition of these objects consists in their further delivery and whose own consumption of these objects is of secondary importance, shall apply where the customer operates his company. However, if the delivery is made to the business premises of the entrepreneur, the location of the business location is decisive instead.

(14) If the delivery of

- Gas through a natural gas network in the Community or any network connected to such a network,
- Electricity,
- Heat or cold via heating or cooling networks

not under Paragraph 13, the delivery is carried out where the customer actually uses and consumes the objects. Insofar as the objects are not actually used by this customer, they are used or used at the place where the customer has its registered office or a place of business to which the objects are delivered. In the absence of such a seat or such a permanent establishment, they are used or used at his place of residence or habitual residence.

(15)

1. In the case of row transactions, the transport or dispatch is assigned to the following delivery:
 - a) the delivery by the first supplier in the row when he transports or sends the items;
 - b) the delivery by the middleman if he has informed his supplier of the VAT identification number given to him by the Member State from which the goods are being transported or dispatched;
 - c) delivery to the middleman if no case of lit. b is present;
 - d) delivery to the last customer (recipient) when he transports or sends the items.
- 2nd If paragraph 3a is applied, the transportation or dispatch is assigned to the delivery by the entrepreneur in deviation from paragraph 1 in accordance with paragraph 3a lines 1 and 2.
- 3rd Deliveries in the series before the delivery to which the transport or shipment is assigned are deemed to have been carried out where the transport or shipment begins.
- 4th Deliveries in the order after the delivery to which the transport or shipment is assigned are deemed to have been carried out where the transport or shipment ends.
5. A series transaction occurs when the same items are delivered one after the other and these items are transported or shipped directly from the first supplier to the last customer (recipient) in the row.
6. The middleman is a supplier within the row (with the exception of the first supplier) who transports or sends the items.

Other contribution

§ 3a.(1) Other services are services that do not consist of a delivery. Other performance can also consist in failure to do so or in tolerating an act or condition.

(1a) Other services for a fee are equated with:

1. The entrepreneur's use of an item assigned to the company, which has entitlement to full or partial input tax deduction

- for purposes outside the company,
- for the needs of its staff, if no attentions are available;

2nd the free provision of other other services by the entrepreneur

- for purposes outside the company,
- for the needs of its staff, if no attentions are available.

Z 1 does not apply to the use of a property assigned to the company.

(2) An exchange-like turnover exists if the fee for another service consists in a delivery or in another service.

(3) If an entrepreneur gives a client who has given him a substance for the manufacture of an object, instead of the object to be manufactured, an object of the same type as he usually produces from such substance in his company, the performance of the entrepreneur is considered as a different service (Work performance), if the remuneration for the performance is calculated according to the type of work wages regardless of the difference between the market price of the material received and that of the item provided.

(4) If an entrepreneur provides another service, the legal provisions applicable to the service concerned shall apply accordingly to the service.

Place of other service

(5) For the purposes of applying paragraphs 6 to 16 and Article 3a applies

1. as an entrepreneur an entrepreneur according to § 2, whereby an entrepreneur who also generates non-taxable sales is considered an entrepreneur in relation to all other services rendered to him;

2nd a non-entrepreneurial legal person with VAT identification number as an entrepreneur;

3rd a person or community of persons that does not fall within the scope of Z 1 and 2 as a non-entrepreneur.

(6) Any other service that is carried out to an entrepreneur within the meaning of paragraph 5 nos. 1 and 2 will be carried out subject to paragraphs 8 to 16 and art. 3a at the location from which the recipient operates his company. If the other service is carried out to the business premises of an entrepreneur, the location of the business location is decisive instead.

(7) Any other service that is carried out to a non-entrepreneur within the meaning of Paragraph 5 (3) will be performed subject to Paragraphs 8 to 16 and Art. 3a at the location from which the entrepreneur operates his company. If the other service is carried out by a permanent establishment, the permanent establishment is the place of the other service.

(8) A brokerage service to a non-entrepreneur within the meaning of para. 5 no. 3 is provided at the place where the brokered turnover is carried out.

(9) Any other service in connection with a property is carried out where the property is located. Other services in connection with a property are also:

- a) the other services provided by real estate agents and property experts;
- b) accommodation in the hotel industry or in industries with a similar function (e.g. in holiday camps or campsites);
- c) the granting of rights to use land;
- d) the other services for the preparation or coordination of construction services (e.g. the services of architects and building control offices).

(10) A passenger transport service is carried out where the transport is effected. If a transport service extends to both Germany and abroad, the domestic part of the service falls under this federal law. The domestic part of the service also includes transportation on the connecting routes operated by domestic railway administrations and located on foreign territory, as well as transportation on foreign through routes, insofar as there is continuous handling according to domestic tariffs. The same applies to a freight transport service if the recipient of the service is a non-entrepreneur within the meaning of Paragraph 5 No. 3.

(11) The following other services are carried out where the entrepreneur works exclusively or in part:

- a) cultural, artistic, scientific, teaching, sporting, entertaining or similar services, such as services in connection with trade fairs and exhibitions, including the services of the respective organizer, insofar as these services are provided to a non-entrepreneur within the meaning of Paragraph 5 No. 3;
- b) Transshipment, storage or similar services that are usually associated with transport services, insofar as these services are rendered to a non-entrepreneur within the meaning of Paragraph 5 No. 3;
- c) Work on movable physical objects and the assessment of these objects, insofar as these services are rendered to a non-entrepreneur within the meaning of Paragraph 5 no. 3;
- d) Restaurant and catering services.

(11a) Other services relating to admission and the associated other services for cultural, artistic, scientific, teaching, sporting, entertaining or similar events, such as trade fairs and exhibitions, are carried out where these events actually take place, insofar as these services are provided to a person Entrepreneurs within the meaning of paragraph 5 lines 1 and 2 are provided.

(12)

1. The short-term rental of a means of transport is carried out at the place where this means of transport is actually made available to the service recipient. A rental is considered short-term during an uninterrupted period

- a) of no more than 90 days for watercraft,
- b) of no more than 30 days for all other means of transport.

2nd The leasing of a means of transport, with the exception of short-term leasing within the meaning of No. 1, is carried out at the place where the recipient of the service has his domicile, registered office or habitual residence, insofar as this service is rendered to a non-entrepreneur within the meaning of Paragraph 5 No. 3 .

However, if the requirements of the first sentence are met, the rental of a sports boat is carried out at the place where the service boat is actually made available to the recipient of the service, if this place with the place from which the entrepreneur operates his company or with the place of the permanent establishment, if the service is carried out by the permanent establishment.

(13) Other electronically performed services as well as telecommunications, radio and television services are carried out at the place where the recipient of the service is domiciled, resident or habitually resident, insofar as these services are rendered to a non-entrepreneur within the meaning of Paragraph 5 (3) .

(14) If the recipient is a non-entrepreneur within the meaning of paragraph 5 no.3 and he has no domicile, registered office or habitual residence in the Community, the following other services are performed at his domicile, domicile or habitual residence in the third country:

1. The granting, transfer and exercise of rights resulting from copyright regulations;
- 2nd the services that serve advertising or public relations;
- 3rd the other services from working as a lawyer, patent attorney, tax consultant, auditor, expert, engineer, member of the supervisory board, interpreter and translator as well as similar services provided by other entrepreneurs;

- 4th legal, technical and economic advice;
- 5. data processing;
- 6. the provision of information, including commercial processes and experience;
- 7. the other services provided in § 6 (1) 8 lit. a to i and Z 9 lit. c designated type;
- 8th. the provision of personnel;
- 9. the waiver of a right set out in this paragraph;
- 10th the waiver of practicing all or part of a commercial or professional activity;
- 11. the rental of movable physical objects, except means of transport;
- 12th granting access to a natural gas network in the territory of the Community or to a network connected to such a network, to the electricity network or to heating or cooling networks, as well as the transmission, transmission or distribution via these networks and the provision of other directly related services.

(15) In the case of any other service referred to in paragraph 14 to a legal entity under public law that is not an entrepreneur within the meaning of paragraph 5 no is evaluated.

(16) In order to avoid double taxation, non-taxation or distortion of competition, the Federal Minister of Finance can stipulate that the location of the other service is to be used for other services whose place of performance is determined in accordance with paragraphs 6, 7, 12, 13 or 14 depends on where the other service is used or evaluated. The location of the other service can then

- 1. instead of being located domestically as in the third country area and
- 2nd rather than located in the third country area than domestically be treated.

Assessment basis for deliveries, other services and own consumption

§ 4.(1) In the case of Section 1 (1) (1), sales are measured according to the fee. Remuneration is everything that the recipient of a delivery or other service has to spend in order to receive the delivery or other service (target income); this includes, in particular, fees for legal transactions and other costs associated with the establishment of contracts for deliveries or other services, which the recipient of a delivery or other service must reimburse for the entrepreneur.

(2) Remuneration also includes

- 1. what the recipient of a delivery or other service voluntarily expends to receive the delivery or other service,
- 2nd what other than the recipient grants the entrepreneur for the delivery or other service.

(3) The remuneration does not include the amounts that the entrepreneur receives and spends in the name and for the account of another (continuous items).

(4) When determining the assessment basis for deliveries of works of art, collectibles, antiques or certain other movable physical objects, § 24 (differential taxation) must be observed.

(5) If rights are transferred that are associated with the possession of a pawn ticket, the price of the pawn ticket plus the pledged amount shall apply. In the case of a game with the possibility of winning and the bet, the assessment basis is the fee for the individual conclusion of the game or for the individual bet, whereby a paid profit does not reduce the fee.

The assessment basis for sales from gaming machines (Section 2 (3) GSpG) and from video lottery terminals are the annual gross gaming revenues. Annual gross game revenue is the stakes less the winnings paid out in a calendar year.

(6) In the case of exchange, exchange-like sales and dedication to payment, the value of each sales is deemed to be remuneration for the other sales.

(7) If a company or a company separately managed in the structure of a company is sold as a whole (sale of business), the assessment basis is the remuneration for the objects and rights transferred to the purchaser (ownership items). The exemption regulations remain unaffected. The assumed debts cannot be deducted.

(8) Sales are measured

- a) in the case of Section 3 (2) after the purchase price plus the additional costs associated with the purchase for the object or for a similar object or, in the absence of a purchase price, according to the cost price, in each case at the time of sales;
- b) in the case of section 3a (1a) nos. 1 and 2 according to the costs associated with the performance of these services;
- c) in the case of Section 1 (1) 2 lit. a after the non-deductible expenses.

(9) Notwithstanding paragraph 1, the normal value is the assessment basis for deliveries and other services by the entrepreneur for purposes that lie outside the company or for the needs of its staff, if

- a) the fee is lower than normal and the recipient of the delivery or other service is not entitled or is not entitled to full input tax deduction;
- b) the fee is lower than the normal value, the entrepreneur is not entitled or is not entitled to full input tax deduction and the turnover is tax-free in accordance with Section 6 (1) nos.
- c) the fee is higher than the normal value and the entrepreneur is not entitled or is not entitled to full input tax deduction.

"Normal value" is the total amount that a recipient of a delivery or other service at the same sales level at which the delivery or other service is performed would have to pay to an independent supplier or service provider in order to undertake the goods or other services concerned at that time under the Get conditions of free competition. If no comparable delivery or other service can be determined, the normal value is to apply par. 8 lit. to determine a and b.

(10) VAT is not part of the assessment basis.

Note for the following provision

Reference period: Paragraph 4 no. 2
from December 31, 1996

§ 28 Paragraph 12 lit. e idF [BGBl. No. 756/1996](#)

para. 3, 4 no. 3 and 4

from January 1, 1997

§ 28 para. 12 lit. f as amended by [Federal Law Gazette No. 756/1996](#)

Basis of assessment for imports

§ 5. (1) Turnover is measured upon import (§ 1 Paragraph 1 No. 3) according to the customs value of the imported item.

(2) If an item has been exported, refined in a third country for the exporter and has been re-imported by or for the exporter, the turnover on import shall be calculated according to the remuneration to be paid for the refinement, but if such remuneration is not paid, based on the increase in value caused by the finishing. If the imported item was delivered before importation and this delivery is not subject to sales tax, paragraph 1 applies.

(Note: Paragraph 3 repealed by [Federal Law Gazette No. 756/1996](#))

(4) The assessment basis resulting from paragraphs 1 to 3 are to be added insofar as they are not included:

- 1. the amounts of import duties, taxes and other charges not owed domestically, with the exception of the Jungholz and Mittelberg areas, for the imported item;
- 2. the amounts of customs duties, including the levy, excise duties and monopoly

charges, as well as other charges with the same effect as customs duties, which apply to the item at the time the tax liability arises, if these charges are to be collected by customs offices on the occasion of or in connection with the importation of items ;

3rd the incidental costs for the imported item such as transport, insurance, packaging, commissions and brokerage wages to the first destination in the territory of a member state of the European Union. This also applies if these additional costs result from the transport to another destination located in the Community, which is known at the time the import sales tax arises.

(Note: Z 4 repealed by [Federal Law Gazette No. 756/1996](#))

(5) The corresponding regulations on the customs value of the goods apply to the conversion of values in foreign currency.

(6) Sales tax (import sales tax) is not part of the assessment basis.

Tax exemptions

§ 6. (1) The following sales are exempt from tax under section 1 (1) 1:

1. The export deliveries (§ 7) and the processing of wages on objects of export (§ 8);

2nd sales for maritime and aviation (§ 9);

3. a) the transportation of items in international transport and international rail freight and other other services if the services

aa) relate to objects of import into the territory of a Member State of the European Union and the costs for these services are included in the assessment basis for the import (§ 5) or

bb) relate directly to objects of export or to imported objects that are transported to the third country by external transit;

b) the transportation of items to and from the islands that make up the autonomous regions of Azores and Madeira;

c) Other services that relate directly to imported items for which temporary use in Germany, except for the Jungholz and Mittelberg areas, has been approved by the customs authorities and the recipient of the service is a foreign client (Section 8 (2)). This does not apply to other services relating to means of transport, pallets and containers;

d) the transportation of people by ship and aircraft in international transport, with the exception of the transportation of people on Lake Constance.

Lit. a to c do not apply to those in § 6 Abs. 1 Z 8, 9 lit. c and 13 designated sales and for the processing or processing of an object including the work in the sense of § 3a paragraph 3. The conditions of the tax exemption of lit. a to c must be documented by the entrepreneur;

4th the delivery of gold to central banks;

5. the mediation

a) the sales falling under Z 1 to 4 and Z 6,

b) the sales that are only generated in the third country,

c) of deliveries that are to be treated as being carried out in Germany in accordance with Section 3 (9).

The entrepreneur must provide proof of the conditions for tax exemption;

6. a) Deliveries of imported objects to customers who have no domicile in the Community, insofar as the objects have been authorized by the customs authorities for a temporary use in Germany, with the exception of the Jungholz and Mittelberg regions, and this authorization also applies after delivery. Deliveries of means of transport, pallets and containers are not exempt;

b) the services of the railway undertakings for foreign railways in the community

stations, changing stations and border operating lines;

c) the deliveries, with the exception of deliveries of new vehicles within the meaning of Article 1 (8) of the Annex, and other services

- the permanent diplomatic missions, consular posts and intergovernmental bodies and their members established in the territory of another Member State, and
- the armed forces of the contracting parties to the North Atlantic Treaty stationed in the territory of another member state, insofar as they are not exported to the armed forces of that member state, if these transactions are intended for the use or consumption of these armed forces, their civilian escorts or for the supply of their casinos or canteens and if these armed forces serve the common defense effort.

The conditions applicable in the other Member State are decisive for the tax exemption. The entrepreneur must demonstrate the conditions for tax exemption by handing over a certificate issued by the competent authority of the other Member State or, if he is authorized to do so, a self-issued certificate on an official form. The Federal Minister of Finance can determine by ordinance how the entrepreneur has to prove the other requirements;

- d) - the delivery of motor vehicles to those entitled to remuneration within the meaning of Section 1 (1) 1 IStVG for their official use,
- the delivery of a motor vehicle within a period of two years to those entitled to remuneration within the meaning of Section 1 (1) 2 IStVG for their personal use,
 - the rental of real estate to those entitled to remuneration within the meaning of Section 1 (1) 1 of the IStVG for their official use and
 - the rental of land for residential purposes to those entitled to remuneration within the meaning of Section 1 (1) 2 IStVG, insofar as they serve their personal use.

Section 1 (3) IStVG (principle of equal treatment) applies mutatis mutandis.

The entrepreneur must demonstrate the conditions for the tax exemption by means of a certificate issued by the Federal Minister for Foreign Affairs on an official form and to be given to him by the customer. The Federal Minister of Finance, in agreement with the Federal Minister for Foreign Affairs, decides on the more detailed regulation regarding the certificate.

7. the turnover of the social insurance providers and their associations, the health care institutions within the meaning of Section 2 (1) 2 of the Civil Service Health and Accident Insurance Act, [Federal Law Gazette No. 200/1967](#) , and the providers of public welfare among themselves and to the insured, the insured family members, the beneficiaries or the beneficiaries or those obliged to reimburse care costs;
8. a) the granting and arranging of loans as well as the administration of loans and loan collateral by the lenders,
- b) the sales and the brokerage of sales of legal tender. This does not apply if the means of payment are implemented due to their metal content or collector value,
- c) the sales in the business with monetary claims and the mediation of these sales, with the exception of the collection of claims,
- d) the sales of official stamps valid in Germany at the printed value,
- e) the turnover and brokerage of turnover in deposit business and current account transactions including payment and transfer transactions; the collection of commercial documents,
- f) the sales in the business with securities and the brokering of these sales, with the exception of the custody and administration of securities,
- G) the sales and brokerage of shares in companies and other associations,
- H) the assumption of liabilities, guarantees and other securities as well as the

mediation of these sales,

- i) the administration of
 - aa) Funds under the Investment Fund Act 2011, [Federal Law Gazette I No. 77/2011](#) ,
 - bb) Special funds under the Real Estate Investment Fund Act, [Federal Law Gazette I No. 80/2003](#) ,
 - cc) Fund through a licensed or registered AIFM in accordance with Section 4 (1) or Section 1 (5) of the Alternative Investment Fund Manager Act, [Federal Law Gazette I No. 135/2013](#) , by another in another Member State in accordance with Article 6 (1) of the AIFM approved by Directive 2011/61 / EU or by a management company in accordance with Article 6 of Directive 2009/65 / EC, which is licensed in another Member State,
 - dd) Fund that does not constitute a UCITS in accordance with Article 1 (2) of Directive 2009/65 / EC and an AIF in accordance with Article 4 (1) (a) of Directive 2011/61 / EU if it is defined as such by another Member State and is subject to special government supervision;
- j) the delivery of investment gold, including investment gold in the form of certificates of collective or individually held gold and gold traded via gold accounts, which justifies ownership of investment gold or a legal claim to investment gold, as well as options transactions with investment gold and the mediation of the delivery of investment gold .

Investment gold within the meaning of this federal law are:

- aa) Gold in the form of bars or platelets with a weight accepted by the gold markets and a purity of at least 995 thousandths, regardless of whether it is securitized or not;
- bb) Gold coins,
 - that have a purity of at least 900 thousandths,
 - minted after 1800
 - which are or were legal tender in their country of origin and
 - which are usually sold at a price that does not exceed the open market value of their gold content by more than 80%.

By ordinance, the Federal Minister of Finance can draw up a list of those coins that in any case meet these criteria. The coins listed in the register are deemed to meet the criteria specified throughout the period for which the register applies;

(Note: [lit.k](#) repealed by [Federal Law Gazette I No. 106/1999](#))

- 9. a) the delivery of land;
- b) remuneration of any kind, including reimbursement of travel expenses, which is granted to members of the Supervisory Board, the Board of Directors or other persons responsible for supervising the management of this function;
- c) the sales from insurance relationships and from pension fund transactions within the meaning of the Pension Fund Act, insofar as an insurance fee within the meaning of Section 3 of the Insurance Tax Act 1953 is paid for these sales or the coverage requirement pursuant to Section 48 of the Pension Fund Act or comparable cover amounts are transferred, as well as the benefits that consist of that other persons are provided with insurance protection, furthermore the turnover from the employee and self-employed pension fund business in the sense of the company employee and self-employed pension law - BMSVG, [BGBl. I No. 100/2002](#) ;
- d) aa) sales directly related to bets in accordance with section 33 TP 17 (1) 1 GebG 1957 and with draws in accordance with section 2 (1) GSpG, with the exception of games with slot machines (section 2 (3) GSpG) and video lottery terminals

- bb) Turnover from the participation in the context of draws, insofar as the concessionaire (Section 14 GSpG) grants remuneration for this, with the exception of remuneration based on draws using video lottery terminals, and
- cc) the grants within the meaning of Section 27 (3) of the Gambling Act.
10. a) the sales of the blind if they do not employ more than three sighted workers and if they prove the conditions for tax exemption by means of a certificate confirming receipt of the blind allowance or by a confirmation from the responsible district administrative authority or by the pension notification or a confirmation from the responsible Federal Office for Social Affairs and Disability. The spouse, the registered partner, the minor descendants, the blind man's parents and the apprentices are not considered employees. The tax exemption does not apply to the sales of items that are subject to excise duty if the blind debtor is subject to excise duty;
- b) Postal services that a universal service provider provides as such in the sense of Section 12 of the Postal Market Act, Federal Law Gazette I No. 123/2009. This does not apply to services whose conditions have been individually negotiated;
- (Note: lit. c repealed by Federal Law Gazette I No. 111/2010)
11. a) the turnover of private schools and other general or vocational institutions, insofar as it concerns the imparting of knowledge of general or vocational type or the skills serving to carry out a profession and it can be demonstrated that an objective comparable to that of public schools is pursued. The Federal Minister of Finance can, by taking into account the avoidance of distortion of competition, determine when a comparable objective exists;
- b) the sales of private teachers at public schools and schools within the meaning of lit. a;
- 12th the turnover from lectures, courses and film screenings of scientific, teaching or instructing kind organized by public corporations or adult education associations, if the revenue is used mainly to cover the costs;
13. sales from work as a building society representative and insurance agent;
14. the sales of non-profit associations (sections 34 to 36 of the Federal Tax Code), the statutory purpose of which is the exercise or promotion of physical activity; this does not apply to services that are carried out as part of an agricultural and forestry operation, a commercial enterprise or an economic business operation within the meaning of Section 45 (3) of the Federal Tax Code;
15. the sales of foster and nannies or foster parents who are regularly associated with the care, upbringing, accommodation and catering of foster children, as well as the sales, insofar as they are in the care, accommodation and catering of persons in need of care, which are part of the social assistance for foster families are housed, exist;
16. the rental and leasing of land. The following are not exempt:
- the rental (transfer of use) of land for residential purposes;
 - the leasing and leasing of machines and other devices of all kinds that belong to a plant, even if they are an integral part of a property;
 - accommodation in furnished living rooms and bedrooms;
 - the rental (transfer of use) of premises or spaces for the parking of vehicles of all kinds;
 - the rental (transfer of use) of land for camping purposes;
 - the leasing of real estate for an uninterrupted period of no more than 14 days (short-term rental), if the entrepreneur otherwise only uses the real estate to carry out sales that do not exclude the input tax deduction, for short-term rentals or to meet a housing need;
- 17th the services of associations of persons for the maintenance, administration or operation of the parts and systems of a property in which they own property and

- which are not jointly owned and which are not used for residential purposes or for the parking of all types of vehicles;
- 18th the turnover of the hospitals and nursing homes, the old people's homes, blind homes and siechen homes as well as those establishments that have a license as a health resort or spa facility in accordance with the applicable legislation on natural healing resources and health resorts, insofar as they are brought about by public bodies and it are services that are directly related to the treatment of sickness or spas or directly to the care of the caregiver;
- 19th the sales from curative treatments in the field of human medicine, which are part of the work as a doctor, dentist, dentist, psychotherapist, midwife and as a freelancer within the meaning of § 35 Paragraph 1 No. 1 in conjunction with § 11 of the Health and Nursing Act, [BGBl I No. 108/1997](#) , of Section 7 (1) in conjunction with Section 1 lines 1 to 7 of the MTD Act, [Federal Law Gazette No. 460/1992](#) and Section 45 line 1 in conjunction with Section 29 of the Medical [Massage Therapist](#) and [Medicinal Massage Therapist Act](#) , [Federal Law Gazette I No. 169/2002](#), be performed; The other services of communities, the members of which are members of the professions described above, are also tax-free to their members, insofar as these services are used directly to carry out the tax-free sales under this provision and insofar as the communities only provide the exact reimbursement of the respective share from their members demand at the common costs;
- 20th the other services that dental technicians perform as part of their professional activity, as well as the delivery of dentures by dentists and dental technicians. This does not apply to the delivery of dentures for which the place of delivery is moved from the territory of a Member State to Austria in accordance with Article 3 (3) if the right to deduct input tax is not excluded for the services rendered to the entrepreneur in the other Member State .
21. the supply of human organs, human blood and breast milk;
22. the transportation of sick and injured persons by vehicles specially equipped for this purpose;
23. the services of the youth, educational, training, further education and recreational homes to people who have not reached the age of 27, insofar as these services consist of their care, accommodation, catering and the usual ancillary services, and these are provided by corporations under public law be effected;
- 24th following federal, state and local revenues:
- a) the services that are regularly associated with the operation of a theater,
 - b) the music and vocal performances, especially by orchestras, music ensembles and choirs,
 - c) the services that are regularly associated with the operation of a museum, a botanical or zoological garden and a nature park;
- 25th the services mentioned in paragraphs 18, 23 and 24, provided that they are brought about by corporations, associations of persons and wealth that serve charitable, charitable or church purposes (sections 34 to 47 of the Federal Tax Code). This does not apply to services that are carried out as part of an agricultural and forestry enterprise, a commercial enterprise or an economic business operation within the meaning of Section 45 (3) of the Federal Tax Code;
26. the delivery of objects if the entrepreneur could not deduct input tax for these objects and only used the delivered objects for an activity that is tax-free according to Z 7 to 25;
27. the sales of small business owners. Small entrepreneur is an entrepreneur who operates his company domestically and whose sales do not exceed EUR 35,000 in the assessment period in accordance with section 1 (1) lines 1 and 2. At this sales limit, sales from auxiliary transactions, including business sales, and sales that remain in accordance with Section 6 (1) 8 lit. d and j, line 9 lit. b and d, Z 10 to 15, Z 17 to 26

and Z 28 are tax-free, except for recognition. The fact that the sales limit is not exceeded once by more than 15% within a period of five calendar years is irrelevant;

28 the other services provided by mergers of entrepreneurs who mainly generate bank, insurance or pension fund sales to their members, insofar as these services are used directly to carry out the tax-free sales mentioned and to the extent that these mergers only provide the exact reimbursement of the respective share by their members demand the common costs. This also applies to other services that are provided between entrepreneurs who mainly carry out bank, insurance or pension fund sales, insofar as these services are used directly to carry out the tax-free sales mentioned, and for the provision of personnel by these entrepreneurs to the mergers mentioned in the first sentence .

(2) The entrepreneur can use one in accordance with Section 6 (1) 8 lit. a tax-free loan, in which he credits the recipient of the price for a delivery or other service, as well as a turnover, which according to § 6 Abs. 1 Z 9 lit. a, Z 16 or Z 17 is tax-free, treat as taxable. Furthermore, the entrepreneur can generate sales in connection with credit cards, which according to § 6 Abs. 1 Z 8 lit. h is tax free, treat as taxable. If the entrepreneur treats the granting of credit as taxable, it is subject to the tax rate to be applied to the service whose service price is credited. If the entrepreneur treats a turnover, which according to § 6 Abs. 1 Z 8 lit. h, line 9 lit. a, Z 16 or Z 17 is tax-exempt, as taxable, it is subject to the tax rate according to § 10 paragraph 1 or 4

If an entrepreneur treats a person according to § 6 Abs. 1 Z 9 lit. a tax-free turnover as taxable, a tax previously excluded from the input tax deduction (section 12 subsection 3) or an input tax to be corrected (section 12 subsection 10 to 12) can be deducted at the earliest for the pre-registration period in which the entrepreneur sales as treated as taxable.

The waiver of tax exemption in accordance with Section 6 (1) 9 lit. a is only permitted for the delivery of real estate in the foreclosure procedure by the obligated party to the purchaser (section 19 subsection 1b letter c) if he is notified to the execution court no later than fourteen days after the estimated value is disclosed (section 144 EO).

The waiver of tax exemption in accordance with Section 6 Paragraph 1 Numbers 16 and 17 is only permissible if the recipient of the service uses the property or a structurally completed, independent part of the property almost exclusively for sales that do not exclude the input tax deduction. The entrepreneur has to prove this requirement.

(3) The entrepreneur, whose turnovers are exempt according to § 6 Paragraph 1 No. 27, can declare in writing to the tax office until the decision is final that he waives the application of § 6 Paragraph 1 No. 27. The declaration binds the entrepreneur for at least five calendar years. It can only be revoked with effect from the beginning of a calendar year. The revocation must be declared no later than the end of the first calendar month after the beginning of this calendar year.

(4) The import is tax free

1. the person referred to in paragraph 1 line 8 lit. f to j, in paragraph 1 line 20 and the items listed in paragraph 1 line 21;
- 2nd the person referred to in paragraph 1 line 8 lit. b and d, in § 9 paragraph 1 lines 1, 2 and 3 and in § 9 paragraph 2 lines 1, 2 and 3 items under the conditions specified in these provisions;
- 3rd of gold by central banks;
- 3a. of gas via a natural gas network or any network connected to such a network or of gas that is fed into a natural gas network or an upstream gas pipeline network from a gas tanker, of electricity or of heating or cooling via heating or cooling networks;
- 4th of the objects, which according to titles I, II and IV of Regulation (EC) No. 1186/2009 on the Community system of exemptions from customs duties No. L 324 from 10.12.2009 p. 23, can be imported duty-free, in accordance with the following provisions:
 - a) Articles 23, 24, 41, 44 to 52, 57 and 58 of the Regulation do not apply.
 - b) The list of goods in Article 27 of the Regulation for which the exemption per Article

25 Paragraph 1 of the Regulation is limited to certain maximum quantities per consignment is supplemented as follows:

- 500 grams of coffee or 200 grams of coffee extracts and essences;
- 100 grams of tea or 40 grams of tea extracts and essences.

c) The exemption in Articles 28 to 34 of the Regulation for capital goods and other equipment that is introduced during a business relocation is excluded for items that

- for which input tax deduction is excluded in whole or in part in accordance with Section 12 (2) (2) or (3),
- which are introduced for a non-entrepreneurial area of the entrepreneur,
- for which the input tax deduction is determined according to average rates in accordance with § 14 or § 22 or
- for which VAT exemption was granted on purchase in a Member State because the goods were delivered to entities which, outside of the Community, exported them to humanitarian, charitable or educational activities.

The exemption also depends on the fact that the opening of the company has been notified to the responsible tax office in Germany.

d) The exemption provided for in Article 35 of the Regulation for certain agricultural products also applies to pure-bred horses that are not older than six months and were born in the third country from an animal that has been fertilized domestically and then temporarily exported for childbirth.

(Note: *lit. e and f repealed by [Federal Law Gazette I No. 140/2008](#))*

G) The exemption for educational, scientific or cultural items contained in Articles 42 and 43 of the Ordinance applies to the items of lit. B of Annexes 1 and 11 to the Regulation. The tax exemption for collectibles and objects of art of an educational, scientific or cultural character (Article 43 of the Regulation) also depends on the fact that

- the items are imported free of charge or
- in the event of importation against payment, it cannot be supplied by an entrepreneur.

H) The requirements set out in Article 53 para. Exemptions for animals for laboratory purposes contained in a and paragraph 2 of the regulation depend on the animals being imported free of charge.

i) The requirements set out in Article 61 (1) lit. Exemption for essential goods included in the regulation for free distribution to the needy depends on the goods being imported free of charge.

j) The exemption for objects for the disabled contained in Articles 66 to 68 and 70 to 73 of the Regulation depends on the fact that the objects are imported free of charge. The exemption does not apply to items imported by the disabled themselves.

k) The tax exemption for advertising prints (Article 87 of the Regulation) also applies to advertising prints relating to services in general if the offers are made by a person resident in another Member State. For tax exemption for advertising prints relating to goods offered for sale or lease (Article 87 (a) of the Ordinance), it is sufficient if the offers are made by a person who is not resident in Germany.

l) The conditions of Article 88 lit. b and c of the regulation do not apply to advertising prints,

- if the offers come from a person resident in another Member State and
- they are introduced for free distribution.

m) The in Article 103 lit. a restriction contained in the regulation that the advertising material may not contain private business advertisements in favor of joint ventures does not apply.

n) The exemption for packaging contained in Article 105 of the Regulation depends on the fact that its value is included in the assessment base for imports (Section 5). Under the same condition, the exemption also applies to containers and packaging in the sense of Annex Part I, Title II lit. E of Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and the common customs tariff (OJ No L 256/1).

O) The provisions of Sections 94, 96 and 97 (1) of the Customs [Law](#) Implementation Act, [Federal Law Gazette No. 659/1994](#), apply mutatis mutandis.

(Note: lit. p repealed by [Federal Law Gazette I No. 140/2008](#))

5. the items that can be [imported](#) duty-free according to §§ 89 to 93 of the Federal [Law Gazette No. 659/1994](#) ;

6. the official publications with which the exporting country and the international organizations, public bodies and public bodies established there publicize measures of public authority, as well as the import of printed matter, which the foreign political organizations officially recognized as such in the member states during the European elections Distribute parliament or national elections organized from the country of origin;

7. of the objects which, according to Art. 250 to 253 of Regulation (EU) No. 952/2013 establishing the Union Customs Code (Customs Code), OJ. L 269, 10.10.2013 p. 1, as amended by OJ. L 287, 29.10.2013 p. 90, may be imported free of import duties in the procedure of temporary admission, except for the cases of partial exemption from import duties. Tax exemption applies to molds, dies, clichés, drawings, models, devices for measuring, checking or monitoring and similar items, provided that the items manufactured are to be exported entirely from the customs territory of the Union;

8th. items that can be imported as return goods free of import duties in accordance with Articles 203 to 207 of the Customs Code. The exception to the exemption under Article 204 of the Customs Code does not apply. Tax exemption is excluded if the imported item

a) has been delivered before import,

b) has been relieved of VAT due to a delivery of aid abroad

c) has been exported from the Community territory as part of a tax-free delivery. This exclusion does not apply if the person who caused the delivery receives the item back and is fully entitled to deduct input tax on this item;

9. of items whose total value does not exceed 22 euros. Alcohol products, perfumes and toilet water as well as tobacco and tobacco products are exempt from the exemption. When calculating the total value, the items that are exempted from other provisions within certain value limits or free quantities are to be included.

(5) The following goods, which are imported in the personal luggage of travelers, are tax-free, provided they are non-commercial imports:

a) Tobacco goods for every traveler - except in the cases of lit. b - up to the following maximum quantities:

- 200 cigarettes or

- 100 cigarillos or

- 50 cigars or

- 250 grams of smoking tobacco.

The exemption can be applied to any combination of the above-mentioned tobacco products for a traveler, provided the total percentage of each tobacco product used does not exceed 100%;

b) Tobacco products imported directly from the Swiss enclave of Samnaun by travelers for each traveler only up to the following maximum amounts:

- 40 cigarettes or

- 20 cigarillos or
- 10 cigars or
- 50 grams of smoking tobacco.

The exemption can be applied to any combination of the above-mentioned tobacco products for a traveler, provided the total percentage of each tobacco product used does not exceed 100%;

c) Alcohol and alcoholic beverages, excluding non-sparkling wine and beer, for each traveler up to the following maximum amounts:

- 1 liter of alcohol and alcoholic beverages with an alcohol content of more than 22% vol or undenatured ethyl alcohol with an alcohol content of 80% vol or more or
- 2 liters of alcohol and alcoholic beverages with a maximum alcohol content of 22% vol.

The exemption can be applied to any combination of the specified types of alcohol and alcoholic beverages on a traveler, provided that the total percentage of each type does not exceed 100%;

d) 4 liters of non-sparkling wine for every traveler;

e) 16 liters of beer for every traveler;

f) the fuel in the main tank and up to 10 liters of fuel in a portable tank for each motor vehicle;

G) other than that in lit. Goods mentioned a to f, the total value of which does not exceed 300 euros per traveler; for air travelers, this threshold is 430 euros. Air travelers are passengers who travel by air with the exception of private non-commercial aviation. For travelers under the age of 15, this threshold is generally reduced to 150 euros. The value of a commodity may not be divided using the threshold values. The value of the lit. Goods referred to a to f, as well as the value of a passenger's personal luggage that is temporarily imported or re-imported after its temporary export, and the value of medicinal products that meet the personal needs of a traveler are not considered when this exemption is applied.

The exemptions according to lit. a to e do not apply to travelers under the age of 17.

Personal luggage within the meaning of this provision is all luggage that the traveler can bring to the customs office on arrival, as well as the luggage that he later provides to the same customs office, whereby he must demonstrate that when he leaves the company that transports him when checked baggage was checked in. Different fuel than the fuel in the sense of lit. f does not count as personal luggage.

Imports are considered non-commercial within the meaning of this provision if they are

- occasionally,
- consist exclusively of goods which are intended for the personal use or consumption of the traveler or his family members or as gifts and
- The type and quantity of the goods do not suggest that the import is for commercial reasons.

(6) Notwithstanding paragraph 5 apply to

- People with habitual residence in the border area (this is an area that is up to 15 kilometers as the crow flies from the place of entry)
- Border workers who cross the border in the course of their normal work and
- Crews of means of transport used for travel from a third country

the following maximum amounts for each traveler:

a) Tobacco products:

- 25 cigarettes or
- 10 cigarillos or

- 5 cigars or
- 25 grams of smoking tobacco;
- b) Alcohol and alcoholic beverages, excluding non-sparkling wine and beer:
 - 0.25 liters of alcohol and alcoholic beverages with an alcohol content of more than 22% vol or undenatured ethyl alcohol with an alcohol content of 80% vol or more or
 - 0.75 liters of alcohol and alcoholic beverages with a maximum alcohol content of 22% vol;
- c) 1 liter of non-sparkling wine;
- d) 2 liters of beer;
- e) other than that in lit. a to d mentioned goods, the total value of which does not exceed 40 euros.

The restrictions under this paragraph do not apply if a traveler affected by this regulation proves that he is leaving the border area of the Member State or that he is not from the border area of the neighboring third country (this is an area that is up to 15 kilometers away) As the crow flies from the place of entry). However, the restrictions under this paragraph apply if border workers or the crews of means of transport used in cross-border traffic import goods during a journey undertaken as part of their professional activity.

The exemptions according to lit. a to d do not apply to travelers under the age of 17.

Export delivery

§ 7. (1) An export delivery (Section 6 (1) 1) exists if

1. the entrepreneur has transported or dispatched the object of delivery to the third country (Section 3 Paragraph 8) or
- 2nd the entrepreneur has concluded the sales transaction on which his delivery is based with a foreign customer, and the customer has transported or dispatched the object of the delivery to the third country, with the exception of those under Z 3 cases mentioned.
- 3rd If in the cases of item 2 the object of delivery is not acquired for business purposes and carried out by the customer in personal luggage, an export delivery is only available if
 - a) the customer has no place of residence (domicile) or habitual residence in the Community,
 - b) the object of delivery is executed before the end of the third calendar month following the month of delivery and
 - c) the total amount of the invoice for the items delivered by an entrepreneur to the customer exceeds EUR 75.

The place of residence or habitual residence is the place that is entered in the passport or other border crossing document. The delivery item may have been processed or processed by agents before export.

The above requirements must be documented.

(2) Foreign customer is

- a) a customer who has no domicile (domicile) in Germany,
- b) a branch of an entrepreneur domiciled in Germany, which is not domiciled in Germany if it has completed the sales business in its own name. A domestic branch of an entrepreneur is not a foreign customer.

(3) If the object of the delivery is intended to equip or supply a means of transport in the cases of paragraph 1 lines 2 and 3, an export delivery is only in the case of paragraph 1 line 2 if

1. the customer is a foreign entrepreneur and

2nd the means of transport serves the purposes of the customer's company.

In the case of paragraph 1 no. 3, an export delivery is excluded.

(4) Proof of export must be provided for the export. The entrepreneur is entitled to claim tax exemption before the proof of export is provided if the proof of export is provided within six months after the delivery has been effected.

If the entrepreneur does not make use of this authorization in the cases of paragraph 1 no.3 and if he only avails himself of tax exemption only after proof of export has been provided, the taxation of export sales initially made can be reversed in the pre-registration for that pre-registration period which the proof of export is received by the entrepreneur, provided that this procedure is followed in all cases of paragraph 1 no. 3. This also applies if the export certificate is only received after the assessment period in which the delivery to the foreign customer has been carried out. The entrepreneur has to prove the amount of the export sales, for which the taxation is canceled in accordance with the time of receipt of the export certificate.

(5) The dispatch of the item to the third country must be proven by means of dispatch documents, such as waybills, mailing certificates, bills of lading and the like, or their duplicates. Instead of these dispatch documents, the entrepreneur may also provide proof of export in the following way:

1. By an export certificate to be issued by a forwarder located in the Community

2nd by a certificate of exit of the goods within the meaning of Article 334 Commission Implementing Regulation (EU) No. 2015/2447 of 24 November 2015 with details of the implementation of provisions of Regulation (EU) No. 952/2013 of the European Parliament and of the Council laying down the Union customs code or by means of a written export declaration accompanied by the exit certificate.

(6) In the following cases, the entrepreneur must provide proof of export in the following way:

1. In the case of collection by an export certificate issued by the delivering entrepreneur and provided with the customs confirmation of exit, if the delivery item is not acquired for business purposes and is carried out in personal luggage.

2nd in the case of transport of the item to the third country

a) a certificate of exit of the goods within the meaning of Article 334 Commission Implementing Regulation (EU) No. 2015/2447 of November 24, 2015 detailing the implementation of provisions of Regulation (EU) No. 952/2013 of the European Parliament and of the Council on The establishment of the Union customs code or the export declaration in writing accompanied by the exit certificate,

b) an export certificate issued by the delivering entrepreneur and provided with the customs confirmation of exit if a written or electronic declaration is not required according to the customs regulations.

(7) The documents for the export certificate listed in paragraphs 5 (1) and (2) and (6) are to be issued according to a model to be determined by the Federal Minister of Finance by ordinance and have all the information required for the assessment of the export delivery, in particular also information on Person of the foreign buyer and of the person who brings the item to the third country. The entrepreneur has to keep the export documents for seven years.

Note for the following provision

Reference period:

Paragraph 1 lines 1 and 2 first sentence: from January 1, 1997 cf. Section 28 (12) lit. f as amended by [Federal Law Gazette No. 756/1996](#)

Refinement of goods for export

§ 8th. (1) Contract processing (Section 6 (1) (1)) exists if the entrepreneur processes or processes an object that the client has imported into Community territory for this purpose or acquired in Community territory for this purpose (Section 3 (1) 6) or any other service within the meaning of Section 3a (3) and

1. the entrepreneur has transported or dispatched the processed or processed object from within the country to the third country (Section 3 Paragraph 8) or

2nd the entrepreneur has concluded the sales transaction on which his contract processing is based with a foreign client, and the client has transported or dispatched the processed or processed item from the country to the third country.

The processed or processed item may have been processed or processed by other agents before export. The above requirements must be documented.

(2) A foreign client is one who fulfills the requirements required for the foreign customer (Section 7 (2)).

(3) The provisions of § 7 paragraphs 4 to 7 apply accordingly.

Sales for maritime and aviation

§ 9. (1) Revenues for maritime shipping (Section 6 (1) 2) are:

1. the deliveries, conversions, repairs, maintenance, chartering and rental of watercraft for maritime navigation, which are intended to serve the acquisition by maritime navigation or the rescue of shipwrecked;

2nd the deliveries, repairs, maintenance and rentals of objects which are intended to equip the watercraft specified in Z 1;

3rd the deliveries of objects intended for the supply of the watercraft specified in Z 1. Deliveries of on-board provisions for the supply of coastal fishing vessels are not exempt;

4th other services than those specified in numbers 1 and 2, which are intended for the immediate needs of the watercraft specified in number 1, including their equipment and their loads.

(2) Revenues for aviation (Section 6 (1) 2) are:

1. the deliveries, conversions, repairs, maintenance, chartering and renting of aircraft that are intended for use by entrepreneurs who predominantly carry out cross-border transport or transport on paid routes on foreign routes;

2nd deliveries, repairs, maintenance and rentals of objects intended to equip the aircraft referred to in Z 1;

3rd the delivery of objects intended for the supply of the aircraft specified in Z 1;

4th other services than those specified in Z 1 and 2, which are intended for the immediate needs of the aircraft referred to in Z 1, including their equipment and their loads.

(3) The conditions specified in paragraphs 1 and 2 must be documented by the entrepreneur

Tax rates

§ 10. (1) The tax for each taxable turnover is 20% of the assessment basis (§§ 4 and 5).

(2) The tax is reduced to 10% for

1. a) deliveries and imports of the items listed in Appendix 1;

b) the delivery of the food and drinks listed in Appendix 1 as part of another service (restaurant sales);

(Note: [lit.c](#) repealed by Z 1a, [BGBl. I No. 12/2018](#))

2nd the rental of items listed in Appendix 1, number 33;

3. a) the rental (transfer of use) of land for residential purposes, with the exception of a supply of heat as an ancillary service;
- b) the services of associations of persons for the maintenance, administration or operation of the parts and systems of a property in which they own property and which serve residential purposes, with the exception of a supply of heat provided as an ancillary service;
- c) accommodation in furnished living rooms and bedrooms and the regular associated ancillary services (including heating), whereby an ancillary service also includes the administration of a local breakfast, if the price for this is included in the accommodation fee;
- d) the rental (transfer of use) of land for camping purposes and the associated ancillary services, insofar as a uniform usage fee is paid for this;

4th the services provided by corporations, associations of persons and property that serve charitable, benevolent or church purposes (sections 34 to 47 of the Federal Tax Code), insofar as these services do not fall under section 6 (1), as well as those of building associations that are non-profit according to the Housing Community Benefit Act are recognized in the context of their activities according to § 7 paragraphs 1 to 3 of the Housing Non-Profit Act. This does not apply to services that are carried out in the context of an agricultural and forestry enterprise, a commercial enterprise or an economic business operation within the meaning of Section 45 (3) of the Federal Tax Code, for the taxable delivery of buildings or parts of buildings,

- a) Solid mineral fuels, with the exception of test coal (items 2701 and 2702 and subheadings 2703 00 00 and 2704 00 of the Combined Nomenclature);
- b) Illuminated oil (subheading 2710 19 25 of the combined nomenclature), heating oils (from subheadings 2710 19 and 2710 20 of the combined nomenclature) and gas oils (from subheading 2710 19, excluding subheadings 2710 19 31 and 2710 19 35 and from subheading 2710 20 of the combined nomenclature) ;
- c) Gases and electricity (subheading 2705 00 00, heading 2711 and subheading 2716 00 00 of the Combined Nomenclature);
- d) Warmth;

5. the services of the broadcasting companies, insofar as radio and television broadcasting fees are paid for them, as well as the other services of cable television companies, insofar as they are used in the simultaneous, complete and unchanged distribution of domestic and foreign radio and television broadcasting broadcasts, which the public can use to protect against one another Continuously payable are made perceptible;

6. the transportation of people by means of all kinds of transport, unless section 6 subsection 1 no.3 or section 10 subsection 3 no.9 apply. The same applies mutatis mutandis to the granting or transfer of the right to use services that consist in the transportation of passengers;

7. the other services regularly associated with the operation of companies for the disposal of waste and the removal of rinsing water and waste;

8th. the sales of the hospitals and nursing homes, the old people's, blind and sick houses and those institutions that have a license as a health resort or spa facility in accordance with the applicable legislation on natural healing resources and health resorts, insofar as it concerns services directly related to the Sickness or spa treatment or directly related to the care of the caregiver, and if the sales do not fall under § 6 Paragraph 1 No. 18 or 25;

9. electronic publications within the meaning of Appendix 1 Z 33 as well as parts thereof, which do not consist entirely or essentially of video or music content or serve advertising purposes. Z 2 applies accordingly.

(3) If the tax rate according to paragraph 2 is not applicable, the tax is reduced to 13% for

1. a) the deliveries and imports of the items listed in Appendix 2 items 1 to 9;
 b) the import of the items listed in Appendix 2 items 10 to 13;
 c) the deliveries of the items listed in Appendix 2 No. 10 if these deliveries
 - are effected by the author or his legal successor or
 - be brought about by an entrepreneur who is not a reseller if he either imported the item himself, acquired it from the author or his legal successor, or was entitled to the full input tax deduction;
2. a) the rearing, fattening and keeping of animals mentioned in Appendix 2 no. 1 and the rearing of plants;
 b) the services which directly serve the purpose of father farming, the promotion of animal breeding or the artificial insemination of animals, which are listed in Appendix 2 no. 1;

(Note: Z 3 canceled by Z 1d, [BGBl. I No. 12/2018](#))

- 4th sales from working as an artist;
5. sales directly related to the operation of swimming pools and thermal treatment;
6. the following benefits, provided they do not fall under Section 6 (1) 24 or 25:
 - a) the services that are regularly associated with the operation of a theater. The same applies analogously to events of theatrical performances by other entrepreneurs;
 - b) the music and singing performances by individuals or by groups of people, in particular by orchestras, music ensembles and choirs. The same applies analogously to events of such music and vocal performances by other entrepreneurs;
 - c) the services that are regularly associated with the operation of a museum, a botanical or zoological garden and a nature park;
7. the film screenings;
- 8th. the circus performances and the performances from the activity as a showman;
9. the transportation of people by aircraft, unless section 6 (1) 3 applies. The same applies mutatis mutandis to the granting or transfer of the right to use services that consist in the transportation of passengers;
- 10th the following benefits, provided they do not fall under Section 6 (1) no.23 or 25:

the services of the youth, educational, training, further education and recreational homes to persons who have not reached the age of 27, insofar as these services consist of their care, accommodation, catering and the usual ancillary services;
11. deliveries of wine from fresh grapes from subheadings 2204 21, 2204 22 and 2204 29 of the Combined Nomenclature and of other fermented beverages from heading 2206 of the Combined Nomenclature, which were produced within an agricultural holding in Germany, insofar as the producer produces the beverages in Supplies as part of his agricultural business. This does not apply to the delivery of drinks made from purchased materials (e.g. grapes, mash, must, storm) or served within the company premises, including the guest gardens (Buschenschank). In the event of the transfer of an agricultural business as a whole to the spouse or to the registered partner, as well as to descendants, stepchildren, optional children or their spouses,
- 12th the entry authorizations for sporting events.

(4) The tax is reduced to 19% for the sales generated in the Jungholz and Mittelberg areas within the meaning of Section 1 (1) lines 1 and 2 by entrepreneurs who have a place of residence (registered office), habitual residence or a permanent establishment in these areas to have. This does not apply to the delivery and rental of motor vehicles to service recipients who are domiciled or domiciled in Germany, except in the Jungholz and Mittelberg areas, and for sales to the business premises of an entrepreneur in Germany, except in the Jungholz and Mittelberg areas . The regulation does not apply to sales to which the provisions of paragraphs 2 and 3 apply.

Issuing invoices

§ 11 . (1) If the entrepreneur carries out sales within the meaning of section 1 (1) 1, he is entitled to issue invoices. If he carries out the sales to another entrepreneur for his company or to a legal person, unless he is an entrepreneur, he is obliged to issue invoices. If the entrepreneur carries out a taxable work delivery or work performance in connection with a property to a non-entrepreneur, he is obliged to issue an invoice. The entrepreneur has to fulfill his obligation to issue invoices within six months after the execution of the turnover.

2nd The obligation to issue an invoice also exists if

- the performing entrepreneur operates his company domestically or the business premises from which the service is performed are domestically,
- the recipient of the service is an entrepreneur who obtains the delivery or other service for his company or is a legal person who is not an entrepreneur,
- the tax liability for the delivery or other service carried out in the other Member State is transferred to the service recipient and
- the performing entrepreneur in this Member State neither operates his company nor has a permanent establishment involved in the provision of the service.

This does not apply if the payment is made using a credit note.

The entrepreneur has his obligation to issue invoices for other services carried out in the rest of the Community, for which the service recipient according to Art. 196 of the Directive 2006/112 / EC on the common VAT system, OJ. No. L 347 from 11.12.2006 p. 1, which owes tax, at the latest on the fifteenth day of the calendar month following the calendar month in which the other service was performed.

The obligation to issue invoices also exists if the performing entrepreneur operates his company from within Germany or the business premises from which the service is provided are located in Germany and the delivery or other service in the third country to another entrepreneur for his company or to a legal person, unless it is an entrepreneur, is executed.

3rd Unless otherwise specified in the following paragraphs, invoices must contain the following information:

- a) the name and address of the delivering or performing entrepreneur;
- b) the name and address of the recipient of the delivery or the recipient of the other service. In the case of invoices whose total amount exceeds EUR 10,000, the VAT identification number issued by the tax office to the recipient of the service must also be provided if the contractor has a domicile, registered office or place of business in Germany and the sales to another company for whose company is running;
- c) the quantity and the commercial name of the delivered items or the type and scope of the other service;
- d) the day of delivery or other service or the period over which the other service extends. In the case of deliveries or other services that are billed in sections (for example, food deliveries), it is sufficient to state the billing period insofar as this does not exceed a calendar month;
- e) the fee for the delivery or other service (Section 4) and the applicable tax rate, in the case of a tax exemption an indication that a tax exemption applies to this delivery or other service;
- f) the tax amount attributable to the remuneration (e). If the invoice is issued in a currency other than euros, the tax amount must also be stated in euros after applying a conversion method in accordance with Section 20

(6). If the amount in euros has not yet been determined at the time the invoice is issued, the entrepreneur must clearly indicate which conversion method is used in accordance with Section 20 (6). The input tax deduction (§ 12) is based on the amount in euros or the amount in euros that results from the conversion method shown;

G) the date of issue;

H) a consecutive number with one or more series of numbers that is assigned once to identify the invoice;

i) insofar as the entrepreneur provides deliveries or other services in Germany for which the right to deduct input tax exists, the VAT identification number given to the entrepreneur by the tax office.

4th If the entrepreneur collects the fee or part of the fee for a delivery or other service that has not yet been carried out, the provisions of this Federal Act on the issuing of invoices apply *mutatis mutandis*.

If a final invoice is issued, the partial fees received before execution of the delivery or other service and the tax amounts due on them must be deducted if invoices have been issued for the partial fees within the meaning of this paragraph.

(1a) If the entrepreneur carries out deliveries or other services for which the recipient of the services owes the tax pursuant to Section 19 (1), second sentence, (1a), (1b), (1c), (1d) or (1e), he has to pay the tax state the VAT identification number of the beneficiary in the invoices and point out the tax liability of the beneficiary. The provision on the separate tax statement in an invoice is not applicable.

This also applies if the entrepreneur performs deliveries or other services in the rest of the Community, for which there is an obligation to issue invoices in accordance with paragraph 1.

If the entrepreneur performs deliveries or other services within the meaning of Section 19 (1) second sentence or Section 19 (1c), there is no obligation to issue an invoice in accordance with Section 1 if he operates his company from the rest of the Community or if the business premises are located, from which the service is provided, is located in the rest of the Community. This does not apply if the recipient invoices by credit. Such a credit must also contain the VAT identification number of the beneficiary and the reference to the tax debtor of the beneficiary. The provision on the separate tax statement in an invoice is not applicable. If the invoice is issued for a service that is taxable domestically in accordance with Section 3a (6),

(2) Any document with which an entrepreneur settles a delivery or other service, regardless of how this document is referred to in business transactions, is considered an invoice within the meaning of paragraphs 1 and 1a. The information required in accordance with paragraphs 1 and 1a may also be included in other supporting documents to which the invoice refers.

An electronic invoice is also considered an invoice if the recipient consents to this type of invoice. An electronic invoice is an invoice that is issued and received in an electronic format. It is only valid as an invoice within the meaning of paragraphs 1 and 1a that the authenticity of its origin, the integrity of its content and its legibility are guaranteed. Authenticity of origin means the security of the identity of the contractor or the issuer of the invoice. Content integrity means that the invoice content required by this federal law has not been changed. By ordinance, the Federal Minister of Finance determines the requirements, the requirements of which are met in any case.

If the entrepreneur issues invoices in accordance with paragraph 1 and paragraph 1a, he must make a copy or copy and keep it for seven years; the same applies *mutatis mutandis* to documents that are referred to in an invoice. Section 132 (2) of the Federal Tax Code applies to the copies or transcripts. The authenticity of the origin, the integrity of the content and the legibility of the electronic invoices must be guaranteed for a period of seven years.

(3) For the under para. 1 no. 3 lit. a and b, the information required is sufficient to enable the name and address of the company, the recipient of the delivery or the recipient of the other service to be clearly identified.

(4) The in paragraph 1 no.3 lit. A to c required information can also be expressed by key numbers or symbols, if their clear determination from the invoice or from other documents is guaranteed. These documents must be available both at the issuer and at the recipient of the invoice, unless tariffs published by the invoice issuer are charged.

(5) In an invoice for deliveries and other services that are subject to different tax rates, the fees and tax amounts are to be separated according to tax rates. If the tax amount is determined by machines (e.g. automatic invoicing machines) and indicated by these in the invoice, the tax amount can be shown in one sum if the tax rate is specified for the individual items on the invoice.

(6) For invoices whose total amount does not exceed EUR 400, the following information is sufficient in addition to the date of issue:

1. The name and address of the delivering or performing entrepreneur;
- 2nd the quantity and the commercial description of the delivered items or the type and scope of the other service;
- 3rd the day of delivery or other service or the period over which the service extends;
- 4th the fee and the tax amount for the delivery or other service in one sum and
5. the tax rate.

Paragraphs 4 and 5 apply mutatis mutandis.

If there is an obligation to issue invoices for deliveries and other services carried out in the rest of the Community according to paragraph 1, a simplified invoicing is excluded. This also applies in the cases of section 19 (1) second sentence and section 19 (1c) if the invoice is issued in accordance with the provisions of this Federal Act.

(7) Credit notes which replace business bills in business dealings, if the conditions specified in Paragraph 8 are met, count as bills of the entrepreneur who carries out taxable deliveries or other services to the issuer of the credit note. Credit within the meaning of this provision is any document with which an entrepreneur bills for a delivery or other service that is carried out on him.

The credit loses the effect of an invoice if the recipient of the credit objects to the tax amount contained in it.

(8) A credit note is to be recognized as an invoice if the following requirements are met:

1. The entrepreneur who performs the deliveries or other services (recipient of the credit) must be entitled to separately state the tax in an invoice in accordance with paragraph 1;
- 2nd the issuer and the recipient of the credit note must agree that the delivery or other service will be credited;
- 3rd the credit note must contain the information required in paragraphs 1 and 1a and be designated as such. Paragraphs 2 to 6 apply mutatis mutandis;
- 4th the credit must have been sent to the entrepreneur who effects the delivery or other service.

(9) Tickets issued for the carriage of passengers are considered as invoices within the meaning of paragraph 1 if they contain at least the following information in addition to the date of issue:

1. The name and address of the operator who will carry out the transport. Paragraph 3 applies mutatis mutandis;
- 2nd the remuneration and the tax amount in one sum and
- 3rd the tax rate.

(10) Tickets for cross-border transport in passenger transport and in international rail passenger transport are only considered as an invoice within the meaning of paragraph 1 if

there is a certificate from the carrier or his representative stating what proportion of the transport price is attributable to the domestic route. In these cases, the tax rate applicable to the domestic part of the transport service must be stated on the certificate.

(11) Paragraphs 9 and 10 apply mutatis mutandis to receipts in luggage travel.

(12) If the entrepreneur has separately shown a tax amount in an invoice for a delivery or other service that he does not owe for sales under this federal law, he owes this amount on the basis of the invoice if he does not owe it to the buyer of Delivery or the recipient of the other service corrected accordingly. In the event of a correction, section 16 (1) applies accordingly.

(13) If the fee is reduced, the invoice may only be corrected within the meaning of paragraph 12 if the fee has decreased due to the deduction of interest on bills of exchange.

(14) Anyone who shows a tax amount separately on an invoice, even though he does not perform a delivery or other service or is not an entrepreneur, owes this amount.

(15) For reasons of simplification, the Federal Minister of Finance can determine by regulation that the entrepreneur is no longer required to issue invoices.

Input tax deduction

§ 12. (1) The entrepreneur can deduct the following input tax amounts:

1. a) The tax for deliveries or other services separately shown to him by other entrepreneurs in an invoice (§ 11) that has been carried out for his company in Germany.

If there is no calculation in accordance with section 215 (4) BAO in the amount of the total sales tax due on the delivery or other service to the service provider's account, an entrepreneur who taxes his sales based on received fees (section 17) has the additional requirement that the payment has been made. This does not apply to companies within the meaning of section 17 (1) second sentence or if the entrepreneur's sales pursuant to section 1 (1) lines 1 and 2 exceed EUR 2,000,000 in the previous assessment period. When calculating this limit, sales from auxiliary transactions, including business sales, are excluded.

b) As far as in the cases of lit. a if the separately reported tax amount is due to a payment before execution of the sales, it is already deductible when the invoice is available and the payment has been made.

2. a) the import VAT paid for items imported for his company,

b) in the cases of section 26 (3) (2), the import sales tax owed and booked on the tax account for items that have been imported for his company;

3rd the amounts owed for deliveries and other services that were carried out for his company in Germany in accordance with Section 19 (1), second sentence, (1a), (1b), (1c), (1d) and (1e).

The Federal Minister of Finance can, by regulation for entrepreneurs,

- who have no registered office or permanent establishment in the Community, and
- no domestic sales,
- with the exception of transport sales and related sideline activities, which according to Section 6 (1) 3 and 5 are exempt, as well as
- Turnover where the tax acc. Section 27 (4) is to be withheld and paid by the recipient,

execute, limit or fail the input tax deduction insofar as this is necessary to obtain a treatment that complies with the principles of reciprocity.

For reasons of simplification, the Federal Minister of Finance can determine by ordinance that in cases where a trader other than the entrepreneur for whose company the object has been imported pays import sales tax, the other person can claim the input tax deduction.

(2)

1. a) Deliveries and other services as well as the import of objects are deemed to have been carried out for the company if they are carried out for the company's purposes and if they serve at least 10% of business purposes.

b) The entrepreneur can treat deliveries or other services as well as imports only to the extent that they actually serve business purposes, provided that they serve at least 10% business purposes.

The entrepreneur must notify the tax office in writing of this assignment by the end of the assessment period.

2nd Deliveries, other services or imports are not deemed to have been carried out for the company,

a) whose fees are largely not deductible expenses (expenses) within the meaning of Section 20 (1) 1 to 5 of the Income Tax Act 1988 or Sections 8 (2) and 12 (1) 1 to 5 of the Corporation Tax Act 1988,

b) which are connected with the acquisition (production), rental or operation of passenger cars, combination vehicles or motorcycles, with the exception of driving school vehicles, demonstration vehicles and motor vehicles which are exclusively intended for commercial resale, as well as motor vehicles which are at least 80% used for the purpose of commercial passenger transport or for commercial rental.

The Federal Minister of Finance can determine the terms passenger cars and combination vehicles in more detail by ordinance. The regulation can be adopted with effect from February 15, 1996.

2a. Deliveries, other services or imports that are connected with the purchase (manufacture), rental or operation of passenger cars, combination vehicles or motorcycles with a CO₂ emission value of 0 grams per kilometer and for which not according to § 12 para. 2 no 2 lit. b An input tax deduction can be made, according to the general provisions of § 12 entitle to input tax deduction. Z 2 lit. a remains unaffected.

3rd If a sender has an item freight forwarded to a third party by a freight forwarder or freight forwarder, or if such a shipment is freight forwarded by a freight forwarder, the transport or its procurement is deemed to have been carried out for the recipient of the consignment if the invoice is made to the recipient's company the transportation or its procurement is granted.

4th If, in the case of an existing contract (leasing contract) for motor vehicles or motorcycles, in the event of damage to the existing property due to an accident or force majeure, the ordering party (lessor) gives the order to repair the motor vehicle, then the repair services rendered on the basis of this order are not deemed to be for the company of the lender (lessor) but as executed for the lessee (lessee). The sales tax shown in an invoice to the client for such repair services entitles the lessee to deduct input tax if the other requirements of section 12 apply.

(3) The following are excluded from input tax deduction:

1. The tax for deliveries and the import of objects, insofar as the entrepreneur uses these objects to carry out tax-free sales,

2nd the tax for other services insofar as the entrepreneur uses these other services to carry out tax-free sales;

3rd the tax for deliveries and other services as well as for the import of objects, insofar as it is related to sales which the entrepreneur carries out abroad and which - if they were taxable - would be tax-free;

4th the tax for deliveries and other services as well as for the import of objects, insofar as it relates to the use of a property assigned to the company for the purposes specified in § 3a (1a) 1.

The exclusion from input tax deduction does not occur if the sales

a) are tax exempt or would be tax exempt in accordance with section 6 (1) 1 to 6 or section 23 (5) or

- b) according to § 6 Abs. 1 Z 8 lit. a to c and lit. e to h and Section 6 (1) 9 lit. c are tax-free and relate directly to items that are exported to the third country or
- c) according to § 6 Abs. 1 Z 8 lit. a to c and lit. e to h and Section 6 (1) 9 lit. c would be tax-free and the beneficiary has no residence (registered office) in the Community.

(4) If the entrepreneur effects sales which lead to the exclusion of input tax deduction as well as sales where such an exclusion does not occur, the entrepreneur has to divide the input tax amounts in accordance with paragraphs 1 and 3 into deductible and non-deductible input tax amounts.

(5) Instead of a division according to paragraph 4, the entrepreneur

1. divide the input tax amounts into non-deductible and deductible input tax amounts according to the ratio of the sales leading to the exclusion of the input tax deduction to the other sales, or

2nd only divide those input tax amounts according to the ratio of the sales which are not exclusively attributable to the sales leading to the exclusion of the input tax deduction according to paragraph 3 or the other sales.

Imports are not sales within the meaning of this regulation.

(6) The distribution of the input tax amounts according to Paragraph 5 is excluded if the deductible input tax resulting from the distribution of the input taxes according to the sales by more than 5%, but at least by 75 euros, or by more than 750 euros in a tax assessment period is higher than the input tax, which results from the distribution according to paragraph 4.

(7) When applying paragraphs 4 and 5, the tax office shall, upon request, allow a company that is managed separately in the structure of the company to be treated as an independent company.

(8) In order to avoid an unjustified tax advantage within the meaning of paragraph 6, the license in accordance with paragraph 7 may be subject to conditions.

(9) In the case of invoices within the meaning of section 11 subsections 6, 9, 10 and 11, the entrepreneur can claim the input tax deduction if he divides the invoice amounts into remuneration and tax amount.

(10) In the case of an object that the entrepreneur uses or uses as fixed assets in his company, in the four calendar years following the year of the first use, the conditions that were decisive for the input tax deduction in the calendar year of the first use (para. 3), an adjustment must be made for each year of the change by correcting the input tax deduction.

This applies mutatis mutandis to input tax amounts that relate to subsequent acquisition or production costs, expenses that need to be capitalized or, in the case of buildings, to the cost of major repairs, whereby the correction period starts from the beginning of the calendar year that follows the year in which these costs and expenses underlying services in connection with the fixed assets have been used for the first time.

In the case of land (including expenses that need to be capitalized and the cost of major repairs), the period of four calendar years is replaced by a period of nineteen calendar years.

The correction, which must be made for the year of the change, is for each year of the change of one fifth, for land (including the expenses that need to be capitalized and the cost of major repairs) of one twentieth of the total on the object, the expenses or the cost of the input tax to be eliminated; in the case of delivery, the correction for the remaining correction period must be made at the latest in the last advance notification of the assessment period in which the delivery was made.

(Note: Paragraph 10a repealed by [Federal Law Gazette I No. 22/2012](#))

(11) If the object that the entrepreneur has manufactured or acquired for his company or other services that have been carried out for his company changes the conditions that

were decisive for the input tax deduction (para. 3), unless paragraph 10 applies, the input tax deduction must be corrected for the assessment period in which the change occurred.

(12) The provisions of paragraphs 10 and 11 apply mutatis mutandis to objects that do not belong to business assets. There is also a change in the conditions that apply to input tax deduction if the change is that there is a change in the application of the general provisions and the provisions of Section 22 for input tax deduction.

(13) A correction of the input tax deduction according to paragraph 10 is not to be carried out if the amount by which the input tax deduction is to be corrected for an item for the calendar year does not exceed 60 euros.

(14) The right to deduct input tax lapses if the entrepreneur knew or should have known that the turnover in question is related to sales tax evasion or other financial offenses relating to sales tax. This also applies in particular if such a financial offense concerns upstream or downstream sales.

(15) If an entrepreneur provides another entrepreneur for his company with a delivery in accordance with section 3 (2) or another service in accordance with section 3a (1a), he is entitled to separately pay the tax amount owed to the recipient of the delivery or other service in To invoice. This amount, which is shown separately on the invoice, applies to the recipient of the delivery or other service as a tax separately invoiced for a chargeable taxable delivery or other service. If the entrepreneur shows an amount on the invoice that he does not owe for this turnover, this amount is to be treated like a tax due on the invoice in accordance with Section 11 (12). If, due to the application of Section 4 (9), the fee is lower than the assessment basis,

(Note: Paragraphs 16 and 17 repealed by [Federal Law Gazette I No. 99/2007](#))

Input tax deduction for travel expenses

§ 13.(1) For a trip within the country caused exclusively by the company, the entrepreneur can - without prejudice to the other requirements for the input tax deduction according to § 12 - calculate the deductible input tax due on the additional expenses for meals only from the lump sums determined according to the income tax regulations for the determination of profits. In the case of expenses for accommodation (including breakfast), the deductible input tax can either be calculated from the lump sums fixed for the determination of profits or the actual amount can be proven by an invoice. The deductible input tax is to be deducted from the lump sums using the tax rate in accordance with Section 10 (2).

(2) The provisions of subsection 1 apply mutatis mutandis insofar as an entrepreneur gives an employee whose income is subject to tax deduction from domestic wages, on the occasion of a business trip in Germany or an activity within the meaning of Section 3 subsection 1 item 16b of the Income Tax Act 1988 in Germany reimburses the additional expenses for meals and the expenses for overnight stays (including breakfast) or if the entrepreneur bears these expenses directly. The deductible input tax can only be deducted from the daily allowances, both in the case of reimbursement of the additional expenses for meals to the employee and in the case of direct offsetting of the expenses for meals to the entrepreneur. which according to the income tax regulations do not belong to the income from employment or which are tax-free according to § 3 Paragraph 1 No. 16b of the Income Tax Act 1988. For the expenses for overnight stays (including breakfast), the deductible input tax can either be calculated from the overnight stays, which according to income tax regulations do not belong to income from employment, or the actual amount can be proven by an invoice. If the actual expenses for accommodation (including breakfast) are proven, the invoices can also be in the name of the person who made the trip. For the expenses for overnight stays (including breakfast), the deductible input tax can either be calculated from the overnight stays, which according to income tax regulations do not belong to income from employment, or the actual amount can be proven by an invoice. If the actual expenses for accommodation (including breakfast) are proven, the invoices can also be in the name of the person who made the trip. For the expenses for overnight stays (including breakfast), the deductible input tax can either be calculated from the overnight stays, which according to income tax regulations do not belong to income from employment, or the actual amount

can be proven by an invoice. If the actual expenses for accommodation (including breakfast) are proven, the invoices can also be in the name of the person who made the trip.

(3) Entrepreneurs who are not subject to domestic income taxation or whose employees are not subject to tax deduction from wages in Germany can only deduct the input tax amounts on a business or business trip that are shown to them separately in an invoice (§ 11) . In the case of additional expenses for meals, input tax deduction may, however, only be determined from the lump sums fixed as daily allowance in accordance with paragraphs 1 and 2.

(4) The input tax amounts calculated in accordance with the preceding paragraphs can only be deducted if proof of the trip is issued, stating the time, destination and purpose of the trip, the person who carried out the trip and the amount of information there, from which the input tax is calculated. The obligation to issue your own voucher for the purpose of input tax deduction does not apply if the information mentioned already emerges from the documents required for the collection of income tax (wage tax).

Input tax deduction according to average rates

§ 14. (1) Entrepreneurs can optionally determine the deductible input tax amounts according to the following average rates:

1. Entrepreneurs who meet the requirements of section 17 (2) nos. 1 and 2 of the Income Tax Act 1988 for determining operating expenses at an average rate can deduct the input tax amounts at an average rate of 1.8% of total sales from activities within the meaning of section 22 and § 23 of the Income Tax Act 1988 with the exception of sales from auxiliary transactions, but with a maximum deductible input tax of 3,960 euros. The deductible input tax amounts can be determined separately for each company using the average rate. This average rate covers all input taxes, except
 - a) Pre-tax amounts for deliveries of fixed assets that are subject to wear and tear and whose acquisition costs exceed 1,100 euros, as well as for the delivery of property in the fixed assets. This exception applies mutatis mutandis to the import sales tax paid for imports that correspond to these deliveries;
 - b) Input tax amounts for other services in connection with the production of wearable fixed assets, the production costs of which exceed 1 100 euros;
 - c) Input tax amounts for deliveries of goods, raw materials, semi-finished products, auxiliary materials and ingredients, which, according to their nature and operational purpose, have to be or should be entered in a goods receipt book (Section 128 of the Federal Tax Code), as well as input tax amounts for external wages, insofar as these are directly included in services that form the business object. This exception applies accordingly to the import sales tax paid for imports that correspond to these deliveries.

These input tax amounts are additionally deductible if the requirements of § 12 are met.

2nd The Federal Minister of Finance can also set average rates for groups of entrepreneurs with a regulation for determining the deductible input tax amounts. The average rates are to be set on the basis of experience of the economic situation in the respective group of entrepreneurs.

(2) The ordinance pursuant to Paragraph 1 No. 2 stipulates:

1. The group of establishments for which average rates apply;
- 2nd the relevant characteristics for determining the average rates. In particular, the type and amount of sales carried out to the company are considered as such;
- 3rd the extent to which entrepreneurs whose input tax is to be determined on the basis of these average rates are granted relief in the keeping of records.

(3) The average rates in accordance with Paragraph 1 No. 2 must lead to input tax that does not differ significantly from the amount that would result if the average rates were not applied.

(4) Entrepreneurs who have the prerequisites for calculating input tax deduction based on average rates can declare to the tax office in writing until the decision becomes final that they will determine their deductible input tax amounts based on average rates. Both the declaration, the input tax amounts in accordance with paragraph 1 line 1, and the declaration to determine the input tax amounts in accordance with paragraph 1 line 2 binds the entrepreneur for at least two calendar years.

(5) The declaration in accordance with paragraph 4 can only be revoked with effect from the beginning of a calendar year. The revocation must be declared in writing to the tax office until the decision regarding this calendar year becomes final. With the revocation, the entrepreneur can declare

- a) to determine the average rates instead of according to paragraph 1 line 1 according to paragraph 1 line 2 or vice versa. This declaration binds the entrepreneur again for at least two calendar years;
- b) determine the input tax amounts according to the general regulations. A renewed determination of the input tax deduction according to average rates is permitted at the earliest after five calendar years.

Facilitation in the distribution of input tax amounts

§ 15.(1) If the entrepreneur effects sales of monetary claims that are tax-free according to Section 6 (1) (8) and for which the payment for another revenue of the entrepreneur entitled to deduct input tax is collected when the payment is received, these sales must be made with the allocation of the input tax amounts according to § 12 paragraph 5 are not included in the sales key. In this case, when dividing the input tax amounts in accordance with Section 12 (5) (2), only those input tax amounts that are exclusively attributable to these sales are not deductible.

(2) The relief pursuant to Paragraph 1 also applies to interest-free deposits with banks, which are tax-free according to Section 6 Paragraph 1 No. 8, as well as for deliveries of legal means of payment and domestic official stamps, if these transactions are only carried out as auxiliary transactions.

(3) When distributing input tax amounts in accordance with Section 12 (5) (2), the relief in Section 1 also applies to tax-free transactions in accordance with Section 6 (1) (9) lit. a, if they are only carried out by the entrepreneur as auxiliary transactions.

Change in the assessment basis

§ 16. (1) If the assessment basis for taxable turnover has changed within the meaning of Section 1 (1) lines 1 and 2, then

1. the entrepreneur who carried out this turnover, the amount of tax owed for it, and
- 2nd the entrepreneur, to whom this turnover has been made, to correct the input tax deduction used for this. The corrections must be made for the assessment period in which the change in remuneration occurred.

(2) The input tax deduction may not be corrected if a third entrepreneur pays the tax amount due to the reduction in the fee to the tax office; in this case the third entrepreneur is the debtor of the tax. The tax is payable for the assessment period in which the change in remuneration occurred.

(3) Paragraph 1 applies mutatis mutandis if

1. the fee for a taxable delivery or other service has become uncollectible. If the fee is subsequently collected, the tax amount and input tax deduction must be corrected again;
- 2nd a fee is paid for an agreed delivery or other service, but the delivery or other service

has not been carried out;

3rd a taxable delivery or other service has been canceled.

(4) If an import sales tax that has been deducted as input tax has been reduced, waived or refunded, the entrepreneur has to correct the input tax deduction accordingly. The last sentence of paragraph 1 applies accordingly.

(5) If the fees for differently taxed deliveries or other services of a certain period of time are changed together (e.g. annual bonuses, annual reimbursements), the entrepreneur must provide the recipient of the deliveries or the recipient of the other services with a document that shows how the change in charges is distributed among the differently taxed sales.

Taxation based on received fees

§ 17.(1) Entrepreneurs who, by their nature, carry out an activity within the meaning of Section 22 (1) of the Income Tax Act 1988 must calculate the tax for the turnover associated with these activities according to the fees received (actual taxation). The same applies to companies that operate gas, water, electricity or heating plants, and to institutions for garbage disposal and for the removal of rinsing water and waste, for all sales that are regularly associated with the operation of such plants or institutions, whereby with the invoice, the fee is received and the deliveries and other services are to be regarded as executed; Partial payment requirements for gas, water, electricity and heat deliveries also count as invoices within the meaning of Section 11 if they meet the requirements set out in Section 11 (1) 3 lit.

Upon application, the tax office must allow an entrepreneur within the meaning of section 17 (1) first sentence to calculate the tax for the sales associated with these activities based on the agreed fees (target taxation).

(2) entrepreneurs,

1. who are not required to keep accounts of their sales from activities within the meaning of Sections 21 and 23 of the Income Tax Act 1988, or

2nd whose total turnover from activities that do not fall under sections 21 and 23 of the 1988 Income Tax Act did not exceed EUR 110,000 in one of the two preceding calendar years,

have to calculate the tax according to the received fees (actual taxation). If the entrepreneur is not only obliged to keep accounts with regard to individual companies, the obligation to calculate the tax based on fees received in accordance with number 1 extends only to these companies.

Upon request, the tax office has to allow an entrepreneur within the meaning of Z 1 and 2 to calculate the tax for the sales associated with these activities according to the agreed fees (target taxation). The application can be limited to one of several companies belonging to the same entrepreneur.

(3) The tax is to be calculated on the basis of agreed fees:

- in the cases of para. 2 no.1 at the beginning of the calendar year for which the bookkeeping obligation has arisen,

- in the cases of paragraph 2 no. 2, if the total turnover has exceeded 110,000 euros in two consecutive calendar years, at the end of this period.

(4) When changing the type of taxation, sales may not be recorded twice or remain untaxed. In the transition from actual taxation to target taxation, the entrepreneur has to tax sales previously generated, for which a fee has not yet been collected, as sales for the first pre-registration period after the transition. The change in taxation type is only permitted at the beginning of an assessment year.

(5) If the application of a tax regulation depends on the total turnover, the target taxation is based on the taxable deliveries and other services, the actual taxation on the fees received and the turnover in accordance with § 3 Paragraph 2 and § 3a Paragraph 1a. Tax-exempt sales are not taken into account, with the exception of sales exempted

according to Section 6 (1) 1 to 6, as well as sales of businesses according to Section 4 (7). If taxation depends on the total sales of a calendar year and the assessment period is shorter than one calendar year, the actual turnover is to be converted into annual turnover.

(6) In the case of actual taxation, the fees received for the deliveries and other services performed are replaced by the fees received.

(7) The provisions of paragraphs 1 and 2 do not apply to the sale of the business as a whole (§ 4 paragraph 7).

Duty to record and documentary evidence

§ 18.(1) The entrepreneur is obliged to keep records of the determination of the tax and the basis of its calculation. In the cases of Section 11 (14), this obligation also applies to people who are not entrepreneurs.

(2) The obligation to record is sufficient if

1. the agreed, in the case of actual taxation, the received fees for the deliveries and other services carried out by the entrepreneur are recorded continuously, stating the day in such a way that it can be seen how the fees relate to taxable sales, separated by tax rates, and tax-free sales to distribute. The fees for sales where the tax is owed by the recipient of the service must be recorded separately;
- 2nd the fees received for deliveries and other services that have not yet been carried out are recorded continuously, stating the day, in such a way that it can be seen how the fees are divided between taxable sales, separated by tax rates, and tax-free sales. The fees for sales where the tax is owed by the recipient of the service must be recorded separately;
- 3rd the assessment bases for sales are recorded in accordance with Section 1 (1) 2, Section 3 (2) and Section 3a (1a). Z 1 applies accordingly;
- 4th
 - the tax amounts owed in accordance with section 11 subsections 12 and 14 and section 16 subsection 2 and
 - the assessment bases for the deliveries and other services for which the tax is payable in accordance with Section 19 (1), second sentence, paragraph 1a, paragraph 1b, paragraph 1c, paragraph 1d and paragraph 1e, separated by tax rates, and the tax amounts due thereon
 to be recorded;
5. - the fees for taxable deliveries and other services that have been carried out for the entrepreneur for his company,
 - the fees paid before executing these sales, insofar as the tax liability for them pursuant to Section 19 (2) (1) lit. a arises,
 - and the tax due on these charges is continuously recorded;
6. the assessment basis (Section 5) of imported objects and the import sales tax paid for their import are continuously recorded, stating the day of payment;
7. the recorded fees (Z 1 and 2) and tax amounts as well as the assessment bases for the turnover according to § 1 Paragraph 1 Z 2, § 3 Paragraph 2 and § 3a Paragraph 1a, at least at the end of each pre-registration period.

(3) The entrepreneur can also fulfill the recording obligation laid down in paragraph 2 nos. 1 and 2 in such a way that he records the remuneration and tax amount in one sum. This does not affect the obligation to separate fees based on tax rates and tax-free sales.

The entrepreneur must calculate and record the total of the fees at the end of each pre-registration period.

(4) The entrepreneur can also fulfill the recording obligation stipulated in paragraph 2 no. 5 in such a way that he records the remuneration and tax amount in one sum, separately according to the tax rates applied in the incoming invoices. At the end of each pre-registration period at the latest, the entrepreneur must calculate and record the total of

the fees and the total of the tax amounts. The obligation to record in accordance with paragraph 2 lines 5 and 6 does not apply if the entrepreneur only generates sales for which input tax deduction is excluded in accordance with 12 paragraph 1; the obligation does not expire insofar as the entrepreneur according to § 6 Abs. 1 Z 9 lit. a tax-free sales.

(5) In the cases of Section 12 (4) and (5) 2, the entrepreneur's records must make it easy to check the input tax amounts that are wholly or partially attributable to the sales entitling to the input tax deduction. In these cases, the entrepreneur must also record the fees for sales that exclude input tax deduction in accordance with section 12 (3) separately from the other fees, whereby the obligation to separate the fees in accordance with paragraph 2 (1) and (2) remains unaffected.

(6) If the entrepreneur makes use of the provision of section 12 subsection 7, he must fulfill the recording obligations of subsection 1 to 5 separately for each company. In the cases of § 12 paragraphs 10 to 12, the entrepreneur has to record the calculation bases for the compensation, which he has to carry out in the calendar years in question.

(7) Entrepreneurs who cannot be reasonably expected to separate the fees according to tax rates within the meaning of paragraph 2 nos. 1, 2 and 3 based on the type and scope of their company, the tax office may, upon request, allow them to take the fees into account retrospectively separate the incoming goods. The tax office may only authorize a procedure, the tax result of which does not differ significantly from the result of a recording of the fees, separated according to tax rates.

(8) If the taxation is dependent on an accounting record, the books or records serving this record must be kept and kept with the associated documents; the prerequisites to be demonstrated must be easily verifiable.

(9) If the deductible input tax is calculated according to an average rate in accordance with section 14 (1) 1, the entrepreneur is exempt from the obligation to record in accordance with section 18 (2) 5 and 6 .

(10) The records and documents, the land within the meaning of Section 6 (1) 9 lit. a concern twenty-two years.

(11) Does an entrepreneur, who is not himself a tax debtor, support the delivery of items whose transportation or dispatch ends domestically to a customer in accordance with Art. 3 Para. 4 or other domestic services to a non-entrepreneur by using an electronic interface , for example a marketplace, a platform, a portal or the like, this entrepreneur must keep a record of these sales. These records must be so detailed that the tax authorities can determine whether the tax has been correctly taken into account. By ordinance, the Federal Minister of Finance can determine what information the records must contain.

(12) The records according to paragraph 11 are to be made available electronically on request. If the total value of sales for which there is a recording requirement exceeds a total of 1,000,000 euros per calendar year, the entrepreneur must transmit these records electronically without request by 31 January of the following year. The records must be kept for ten years from the end of the year in which the sales were effected.

Tax debtor, origin of the tax debt

§ 19. (1) The tax debtor is the entrepreneur in the cases of Section 1 (1) 1 and 2, and the issuer of the invoice in the cases of Section 11 (14).

In the case of other services (with the exception of the tolerated payment for the use of federal highways and the services mentioned in Section 3a (11a)) and for deliveries of work, the tax is owed by the recipient of the service if

- the performing entrepreneur in Germany neither operates his company nor has a permanent establishment involved in the provision of the service and
- the recipient of the service is an entrepreneur within the meaning of Section 3a (5) lines 1 and 2 or is a legal person under public law who is a non-entrepreneur within the meaning of Section 3a (5) line 3.

The performing entrepreneur is liable for this tax.

(1a) In the case of construction work, the tax is owed by the recipient of the service if the recipient is an entrepreneur, who in turn is commissioned to provide the construction work. The service recipient must point out the fact that he is commissioned to provide the construction work. If this happens wrongly, the recipient of the service also owes the tax due on sales.

If construction work is carried out to an entrepreneur who usually provides construction work himself, the tax for this construction work is always owed by the service recipient. Construction services are all services that serve to manufacture, repair, maintain, clean, change or remove structures. This also applies to the hiring out of workers if the hired workers perform construction work.

(1b) On delivery

- a) objects assigned as security by the protection seller to the protection buyer,
- b) of the reservation buyer to the reservation owner in the event of the previous transfer of the reserved property and
- c) of land in the foreclosure procedure by the obligated to the purchaser

the tax is owed by the recipient of the service if he is an entrepreneur or a legal entity under public law. The performing entrepreneur is liable for this tax.

(1c) For the delivery of gas via a natural gas network in the territory of the Community or any network connected to such a network, of electricity or of heating or cooling via heating or cooling networks, if the place of this delivery is in accordance with Section 3 (13) or 14 and the supplying entrepreneur does not operate his company domestically or has a permanent establishment involved in the delivery, the tax is owed by the recipient of the delivery if he is recorded domestically for VAT purposes.

The delivering entrepreneur is liable for this tax.

(1d) In order to avoid tax evasion or avoidance, the Federal Minister of Finance can stipulate that the tax is payable by the recipient of the service for certain transactions if the latter is an entrepreneur and that this is possible for the Member States in Section 1 of Title XI Chapter 1 of Directive 2006 / 112 / EC is granted or there is an authorization in accordance with Art. 395 of Directive 2006/112 / EC. Furthermore, the regulation can stipulate that the performing entrepreneur is liable for this tax.

(1e) The tax is owed by the recipient of the service if he is an entrepreneur at

- a) the transfer of greenhouse gas emission certificates within the meaning of Article 3 of Directive 2003/87 / EC on a system for trading in greenhouse gas emission certificates in the Community and amending Council Directive 96/61 / EC, OJ. L 275, 25.10.2003 p. 32, and in the case of the transfer of other units that can be used to comply with the requirements of this Directive,
- b) the delivery of mobile devices (subheadings 8517 12 00 and 8517 18 00 of the combined nomenclature) and integrated circuits (subheadings 8542 31 90, 8473 30 20, 8473 30 80 and 8471 50 00 of the combined nomenclature), if the fee shown in the invoice is at least Is 5,000 euros.

The performing entrepreneur is liable for this tax.

(2) The tax liability arises

1. for deliveries and other services

- a) at the end of the calendar month in which the deliveries or other services have been carried out (target taxation); this time is postponed - except in the cases of Section 19 (1) second sentence - by one calendar month if the invoice is only issued after the end of the calendar month in which the delivery or other service was performed.

If the fee or a part of the fee is collected before the service has been carried out, the tax liability arises with the expiry of the pre-registration period in which the fee was received;

- b) in cases of taxation based on received fees (§ 17) at the end of the calendar

month in which the fees were collected (actual taxation). If the tax is owed by the recipient of the service (para. 1 second sentence, para. 1a, para. 1b, para. 1c, para. 1d and para. 1e), deviating from this, the tax liability does not yet arise for the agreed at the time the service was rendered received fees, at the end of the calendar month in which the delivery or other service was carried out. This time is postponed - except in the cases of § 19 Paragraph 1 second sentence - by one calendar month if the invoice is only issued after the end of the calendar month in which the delivery or other service has been performed;

(Note: c) repealed by [Federal Law Gazette I No. 76/2011](#))

2nd for sales in accordance with Section 1 (1) 2, Section 3 (2) and Section 3a (1a) at the end of the calendar month in which the expenses within the meaning of Section 1 (1) (2) were made, in which the items taken for the purposes described in § 3 (2) or the services in the sense of § 3a (1a) have been carried out.

(3) In the cases of § 11 paragraphs 12 and 14, the tax liability arises at the end of the calendar month in which the invoice was executed.

(4) In the cases of Section 16 (2), the tax liability arises at the end of the calendar month in which the reduction in the remuneration occurred.

(5) Section 26 (1) applies to import sales tax.

Assessment period and individual taxation

§ 20.(1) When calculating the tax, in the cases of Section 1 (1) 1 and 2, the sum of the sales for which the tax liability has arisen in the course of an assessment period must be assumed. The determined amount is that according to § 11 paragraphs 12 and 14, that according to § 16 paragraph 2 and that according to § 19 paragraph 1 second sentence, paragraph 1a, paragraph 1b, paragraph 1c, paragraph 1d and paragraph 1. Add 1e amounts owed. An entrepreneur who determines the profit for a company in accordance with section 2 (5) of the Income Tax Act 1988 or section 7 (5) of the Corporation Tax Act 1988 after a business year that differs from the calendar year can choose this business year as an assessment period by means of a written declaration submitted to the tax office ; however, this does not apply to entrepreneurs,

1. who calculate their sales in accordance with section 17 (2) based on received fees or

2nd for which the pre-registration period is the calendar quarter or

3rd in which the marketing year does not end with the end of a calendar month.

The declaration must be submitted within the deadline for submitting the pre-registration for the first pre-registration period of the fiscal year deviating from the calendar year and binds the entrepreneur to the fiscal year that is decisive for determining the profit. In the event of a change in the financial year that is decisive for determining the profit, a corresponding change in the assessment period for sales tax also occurs. If the assessment period differs from the calendar year, the provisions of section 6 (1) no.27 and section 21 (2) and (6) do not apply.

(2)

1. The input tax amounts falling within the assessment period and deductible according to § 12 are to be deducted from the amount calculated in accordance with paragraph 1.

2nd The deductible import sales tax falls in the calendar month in which it was paid. In the cases of Section 26 (3) (2), the deductible import sales tax falls in the calendar month two months before the month in which the import sales tax liability is due; it becomes effective on the day the import VAT liability falls due.

(3) If the entrepreneur has only carried out his commercial or professional activity in part of the calendar year, this part replaces the calendar year. If an entrepreneur chooses a business year that differs from the calendar year as the assessment period (Paragraph 1), all sales that he carries out within this period within the scope of his company must be allocated to this assessment period; the assessment period in the year of transition is the

period from the beginning of the calendar year to the beginning of the marketing year. If the prerequisites for an assessment period deviating from the calendar year no longer apply, the assessment period after the end of the calendar year in which the marketing year ends; in such a case, the period from the end of the marketing year to the beginning of the following calendar year is regarded as a separate assessment period. If the fiscal year deviating from the calendar year is the assessment period, then in the individual provisions of this Federal Act the calendar year will be replaced by the calendar year deviating from the calendar year.

(Note: Paragraph 4 repealed by [Federal Law Gazette I No. 76/2011](#))

(Note: Paragraph 5 repealed by [Federal Law Gazette I No. 112/2012](#))

(6) Values in a currency other than euro are to be converted to euro at the rate that the Federal Minister of Finance sets as the average rate for the period in which the service is performed, the fee or part of the fee before the service is performed (§ 19 Paragraph 2 No. 1 letter a) is collected or - in the case of taxation after received payments (§ 17) - the payment is collected. Instead, the trader can also use the latest exchange rate published by the European Central Bank.

Furthermore, the entrepreneur is entitled to carry out the conversion according to the daily exchange rate if the individual amounts are evidenced by bank messages or course slips.

(7) Section 5 (5) and Section 26 apply to import sales tax.

Advance registration and advance payment, assessment

§ 21.(1) At the latest on the 15th day (due date) of the second month following a calendar month (pre-registration period), the entrepreneur must submit a pre-registration to the tax office responsible for collecting the sales tax, in which he must pay the tax payable for the pre-registration period (advance payment) or the excess attributable to the pre-registration period must be calculated by applying Section 20 Paragraphs 1 and 2 and Section 16 itself. Advance registration is considered a tax return. A corrected pre-registration is also deemed to be a pre-registration if it is submitted by the day specified in the first sentence. The entrepreneur has to pay a resulting advance payment at the latest on the due date. The advance payment and the surplus are taxes within the meaning of the Federal Tax Code. A previously reported surplus is to be credited, unless paragraph 3 applies. The credit affects the day of submission of the pre-registration, but at the earliest on the day after the pre-registration period.

The Federal Minister of Finance can provide by ordinance that in certain cases the obligation to submit a pre-notification is not applicable if the entrepreneur fulfills his obligations under tax law. Entrepreneurs who do not have to submit a pre-registration for a pre-registration period are obliged to prepare a list of the tax bases for this pre-registration period using the official pre-registration form, unless there is neither an advance payment nor a surplus for this pre-registration period.

Copies (duplicate copies) of the pre-registrations must be made. The copies of the pre-registrations and the list of tax bases are part of the records within the meaning of Section 18 (1).

Pre-registrations must be submitted electronically. If the entrepreneur cannot reasonably be expected to submit the pre-registration electronically due to a lack of technical prerequisites, the pre-registration must be transmitted on the official form. The Federal Minister of Finance is authorized to determine the content and the procedure for the electronic transmission of the pre-notification by ordinance. The regulation may provide that the entrepreneur has to use a certain suitable public or private law transfer agency.

(Note: Paragraph 1a repealed by [Federal Law Gazette I No. 71/2003](#))

(2) The calendar quarter is the pre-registration period for entrepreneurs whose turnovers did not exceed 100,000 euros in the previous calendar year according to § 1 Paragraph 1 Numbers 1 and 2; however, the entrepreneur can choose the calendar month as the pre-registration period by submitting a pre-registration for the first calendar month of an assessment period with effect for the entire assessment period.

(3) If the entrepreneur fails to submit the pre-declaration contrary to duty or if the pre-registration proves to be incomplete or the self-calculation does not prove to be correct, the tax office shall determine the tax. A determination can only be made as long as an assessment notice containing the pre-registration period has not been issued. A fixed advance payment has the due date specified in paragraph 1. The credit of a fixed surplus has an effect up to the amount of the previously reported surplus amount on the day of filing the pre-registration, but at the earliest on the day after the end of the pre-registration period. If a determination leads to a reduction of a surplus, the due date of the additional claim is the time when the credit of the surplus was effective.

(4) The entrepreneur is assessed for tax after the end of the calendar year. If several assessment periods end in a calendar year (Section 20 paras. 1 and 3), these are to be summarized. The entrepreneur has to submit a tax return for the past calendar year, which must include all assessment periods ending in this calendar year.

The tax return must be submitted electronically. If the entrepreneur cannot reasonably be expected to submit the tax return electronically due to a lack of technical prerequisites, the tax return must be submitted on the official form.

The Federal Minister of Finance is authorized to determine the content and the procedure for the electronic transmission of the tax return by ordinance. The regulation may provide that the entrepreneur has to use a certain suitable public or private law transfer agency.

Entrepreneurs within the meaning of Section 19 (1), first indent, who have not carried out any sales in Germany or only sales for which the service recipient owes the tax and who owe only a tax in accordance with Section 19 (1) second sentence or (1a), with regard to which you are entitled to full input tax deduction, will only be assessed for tax if you expressly request this in writing.

(5) A claim due to the assessment does not justify a due date that deviates from paragraphs 1 and 3.

(6) A small business owner (section 6 (1) no.27) whose sales pursuant to section 1 (1) no.1 and 2 do not exceed EUR 35,000 in the assessment period and who has no tax to pay for the assessment period is obliged to Filing a tax return is exempt. It is not necessary to carry out an assessment. In the case of the sales limit, sales from auxiliary transactions, including business sales, are not recognized.

(Note: Paragraph 7 repealed by [Federal Law Gazette I No. 76/2011](#))

(8) For reasons of simplification, the Federal Minister of Finance can issue ordinances for groups of entrepreneurs to determine the amount of sales in accordance with Section 3 (2) and Section 3a (1a) of the Estimation Guidelines and stipulate that the tax attributable to these sales is other than the due dates specified in paragraphs 1 and 2 are payable. When creating the guidelines, the average level of these sales within the group of entrepreneurs to whom the average rates should apply must be taken into account. The guidelines are only applicable if the entrepreneur does not prove the amount of these sales through properly kept records.

(9) The Federal Minister of Finance may, in the case of entrepreneurs not resident in Germany, i.e. those who have neither their headquarters nor a permanent establishment in Germany, by reimbursement of input tax, in deviation from paragraphs 1 to 5 and sections 12 and 20 rules. In the case of entrepreneurs not resident in the Community, it can also be determined that certain input tax amounts are excluded from reimbursement. The regulation can specify:

- a special procedure for input tax refund,
- a minimum amount from which an input tax refund is made,
- the deadline for filing a refund request,
- that the decision on the reimbursement of the input tax amounts is sent electronically,
- how and to what extent the amount to be reimbursed is subject to interest or fees.

Input taxes in connection with sales of an entrepreneur located in the rest of the Community are only reimbursable if the sales in the Member State in which the entrepreneur is based give rise to a right to deduct input tax. An entrepreneur who is resident in the Community and carries out sales that partially exclude the input tax deduction will be reimbursed the input tax to the extent that he would be entitled to the input tax deduction in the Member State in which he is established.

(10) The provisions of paragraphs 1 to 5 also apply to legal entities who only owe a tax in accordance with section 19 paragraph 1 second sentence, paragraph 1a and paragraph 1b.

(10a) The provisions of paragraphs 1 to 5 also apply to persons who are not entrepreneurs if they owe tax amounts in accordance with § 11 paragraph 14.

Application for reimbursement of input tax amounts in another Member State

(11) A domestic entrepreneur who submits an application for reimbursement of input tax amounts in accordance with Directive 2008/9 / EC regulating the reimbursement of VAT in accordance with Directive 2006/112 / EC not in the Member State of reimbursement but in another Taxpayer resident in Member State, OJ L 44, 20.02.2008 p. 23 - in another Member State, has to submit this application electronically. The Federal Minister of Finance is authorized to determine the content and the procedure for the electronic transmission of the reimbursement request by ordinance. In the application, the tax for the reimbursement period must be calculated. If the application does not contain the information specified in Articles 8, 9 and 11 of the directive mentioned in the first sentence, it is irrelevant regardless of any actual transmission. The application will not be forwarded to the Member State of reimbursement if the conditions set out in Article 18 of the directive mentioned in the first sentence are not met. Deliveries in connection with the reimbursement of input tax amounts in another Member State must be made electronically, regardless of the existence of consent within the meaning of Section 97 (3) BAO.

Taxation of turnover in agricultural and forestry companies

§ 22.(1) In the case of entrepreneurs who are not required to keep accounts and whose sales in the context of an agricultural and forestry operation do not exceed EUR 400,000, the tax on these sales is set at 10% of the assessment basis. Insofar as these sales are made to an entrepreneur for his company or the reduced tax rate according to Section 10 Paragraph 3 applies, the tax for these sales is set at 13% of the assessment basis. The input tax amounts attributable to these sales are set in the same amount.

The provisions of Section 6 (1) 8 to 26, Section 11 and Section 12 (10) to (12) apply. Corrections in accordance with Section 16 must also be made that relate to periods in which the general provisions of this Federal Act have been applied.

(1a) Section 125 BAO shall apply mutatis mutandis to the determination of the sales limit of EUR 400,000 in accordance with paragraph 1 and the time of occurrence of the sales tax consequences resulting from exceeding or falling below the sales limit.

(2) Entrepreneurs within the meaning of paragraph 1 have an additional tax of 10% of the assessment basis for the delivery of beverages and alcoholic liquids that are not listed in § 10 paragraph 3 line 11 or in the annexes, insofar as these turnovers an entrepreneur is provided for his company to pay an additional tax of 7% of the tax base. The general provisions of this Federal Act apply mutatis mutandis to this additional tax, as well as to tax amounts owed pursuant to Section 11 subsections 12 and 14 or Section 12 subsections 10 to 12 or which result from Section 16, with the restriction that a further input tax deduction applies not applicable.

(3) An agricultural and forestry enterprise is an enterprise whose main purpose is agriculture and forestry. Agriculture includes in particular the cultivation of fields, gardens, vegetables, fruit and wine, meadow and pasture management including migrant sheep farming, fish farming including pond management and inland fishing, beekeeping as well as animal breeding and animal husbandry companies within the meaning of § 30 des Valuation Act 1955. The transfer of an agricultural and forestry enterprise or a partial enterprise does not count as taxable turnover.

(4) The agricultural and forestry business also includes the secondary businesses that are intended to serve the main agricultural and forestry business.

(5) If the entrepreneur also performs other sales in addition to the sales listed in subsection 1, the agricultural and forestry business is to be treated as a separately managed business within the meaning of Section 12 subsection 7.

(6) Up to the end of the assessment period, the entrepreneur can declare to the tax office in writing that from the beginning of this calendar year or the previous calendar year his sales should not be taxed according to paragraphs 1 to 5, but according to the general provisions of this Federal Act. If the return for sales is exercised from the beginning of the previous calendar year, the entrepreneur must submit a tax return for the previous calendar year at this time. This declaration binds the entrepreneur for at least five calendar years. It can only be revoked with effect from the beginning of a calendar year. The revocation must be declared no later than the end of the first calendar month after the beginning of this calendar year.

(7) The provisions of paras. 1 to 6 also apply to agricultural and forestry operations of a corporation under public law if the turnover of agricultural and forestry operations in accordance with § 1 para. 1 no. 1 in one of the three preceding the assessment year Calendar years have not exceeded 400,000 euros. If this sales limit is not exceeded, paragraphs 1 to 6 apply only to those agricultural and forestry operations with regard to which, in accordance with the principles of the first section of the second part of the 1955 Evaluation Act, taking into account leases and leases as of January 1 of a year determined value does not exceed 150,000 euros for the maintenance of an enterprise belonging to agricultural and forestry assets.

(Note: Paragraph 8 repealed by [Federal Law Gazette I No. 118/2015](#))

Taxation of travel services

§ 23. (1) The following regulations apply to travel services of an entrepreneur,

- which are not intended for the recipient's company,
- insofar as the entrepreneur acts in his own name towards the service recipient and
- Advance travel expenses.

(2) The performance of the entrepreneur is to be regarded as other performance. If the entrepreneur provides several services of this type to a service recipient as part of a trip, they are regarded as a single other service.

(3) The location of the other service is determined in accordance with Section 3a (7).

(4) Advance travel services are deliveries and other services of third parties that benefit travelers directly.

(5) The other service is tax-free if the advance travel services are effected in the third country.

(6) If the advance travel services are only partially travel advance services within the meaning of paragraph 5, only the part of the other service to which the travel advance services described in paragraph 5 are attributable is tax-free. The entrepreneur must provide proof of the tax exemption requirements. For reasons of simplification for ship and air travel, the Federal Minister of Finance can determine by ordinance how the portion of the advance travel to the third country is to be determined.

(7) The other service is measured according to the difference between the amount that the service recipient spends in order to receive the service and the amount that the entrepreneur spends on the advance travel services. VAT is not part of the assessment basis.

The entrepreneur can determine the assessment basis instead of for each individual service either for groups of services or for all services rendered within the assessment period (pre-registration period).

(8) In derogation from Section 12 (1), the entrepreneur is not entitled to deduct the tax amounts owed separately for the advance travel services and the tax amounts owed under

Section 19 (1) second sentence as input tax. Otherwise § 12 remains unaffected.

(9) For other services, § 18 applies with the proviso that the entrepreneur's records must show:

1. the amount that the beneficiary spends on the service,
- 2nd the amounts that the entrepreneur spends on the advance travel expenses,
- 3rd the assessment basis according to paragraph 7 and
- 4th how the amounts referred to in § 1 and 2 and the assessment basis according to paragraph 7 are distributed between taxable and tax-exempt benefits.

Differential taxation

Differential taxation

§ 24. (1) For deliveries within the meaning of Section 1 (1) 1 of works of art, collectors' items or antiques (items 10 to 13 of Appendix 2) or other movable physical objects, excluding gemstones (from items 7102 and 7103 of the Combined Nomenclature) or Precious metals (from items 7106, 7108, 7110 and 7112 of the Combined Nomenclature), taxation applies in accordance with the following provisions (differential taxation) if the following conditions are met:

1. The entrepreneur is a trader who trades these objects commercially or publicly auctions such objects in his own name (reseller).
- 2nd The delivery of the items to the entrepreneur was carried out in the Community. For this delivery
 - a) VAT not due or
 - b) the differential taxation carried out.

Differential taxation in special cases

(2) The reseller (para. 1 no. 1) can declare that he also applies differential taxation to the delivery of the following items:

- a) works of art, collector's items or antiques imported by himself;
- b) works of art supplied by the author or his legal successors;
- c) Art objects that are not delivered to him by a reseller, if the reduced tax rate according to § 10 Para. 3 No. 1 lit. c is applicable.

(3) The declaration pursuant to paragraph 2 must be submitted to the tax office in writing within the deadline for submitting the advance notification for the pre-notification period of a calendar year in which a delivery pursuant to paragraph 2 was made for the first time. This declaration binds the entrepreneur for at least two calendar years, without prejudice to the provision of paragraph 12. The declaration can only be revoked with effect from the beginning of a calendar year. The revocation must be declared to the tax office in writing within the deadline for submitting the pre-registration for the pre-registration period of the calendar year in which a delivery within the meaning of paragraph 2 was made for the first time.

Assessment basis

(4) The turnover is measured:

1. for deliveries according to the amount by which the sales price exceeds the purchase price for the item;
- 2nd in the case of sales pursuant to section 3 (2), the amount by which the value pursuant to section 4 (8) lit. a exceeds the purchase price for the item;
- 3rd for the delivery of works of art, collectibles or antiques, which the taxable reseller himself introduced (Paragraph 2), the purchase price to be used for the calculation of the difference corresponds to the assessment basis for the import determined in accordance with § 5 plus the import tax owed or paid for it .

VAT is not part of the assessment basis.

(5) The entrepreneur can measure the total turnover carried out within an assessment period (pre-registration period) according to the total amount by which the sum of the sales prices and the values according to § 4 (8) lit. a exceeds the total of the purchase prices for this period (total difference). Taxation based on the total difference is only permitted for items whose purchase price does not exceed 220 euros. Otherwise paragraph 4 applies accordingly.

Tax exemption and tax rate

(6) The deliveries are subject to the tax rate according to § 10 paragraph 1 or 4. The tax exemption according to § 7 is to be applied.

bill

(7) The entrepreneur must indicate in the invoice that differential taxation has been applied, for example by specifying it

- "Art objects / special regulation",
- "Collectibles and antiques / special arrangement", or
- "Used items / special regulation" for other movable physical items within the meaning of paragraph 1.

The provision on the separate tax statement in an invoice (Section 11 (1)) does not apply. Section 11 (12) applies accordingly.

Input tax deduction

(8) An entrepreneur is not entitled to deduct the sales tax separately invoiced to him for items supplied by a reseller if this delivery is subject to differential taxation.

(9) If the objects are used for deliveries that are subject to differential taxation in accordance with paragraph 2, the reseller is not entitled to deduct the import tax paid or the separately shown tax for the delivery made to him as input tax.

(10) If the reseller opted for taxation in accordance with paragraph 12 according to the general regulations, the import sales tax invoiced for the item delivered to the entrepreneur or paid for the imported item can only be claimed in the pre-registration period in which this item, for which the reseller has chosen to apply, deliver or withdraw the general rules.

Record keeping

(11) Section 18 applies with the proviso that it must be evident from the entrepreneur's records

1. the sales prices or the values according to § 4 (8) lit. a,
- 2nd the purchase prices and
- 3rd the assessment bases according to paragraph 4 or 5.

If the entrepreneur applies taxation in accordance with the general regulations in addition to differential taxation, he must keep separate records.

option

(12) The entrepreneur can waive differential taxation on each delivery, provided that he does not apply the simplification rule in accordance with paragraph 5.

Note for the following provision

Reference period: Paragraph 3

from January 1, 2002

Art. III Z 3, [Federal Law Gazette I No. 59/2001](#)

Special arrangement for investment gold

Input tax deduction

§ 24a.(1) In derogation from § 12 para. 3, the entrepreneur is entitled, for pursuant to § 6 para. j tax-free deliveries to deduct the following input tax amounts:

- a) The tax for the delivery of investment gold, which is supplied by an entrepreneur who

treats his turnover according to paragraph 5 or 6;

- b) the tax on the supply or import of gold that is not investment gold and is subsequently converted by him or for him into investment gold;
- c) the tax for other services that consist in changing the shape, weight or fineness of gold.

(2) The entrepreneur who produces investment gold or converts gold into investment gold is entitled to deduct the following input tax amounts as if it were in accordance with § 6 Paragraph 1 No. 8 lit. j Tax-free delivery subject to tax:

- a) The tax on the delivery or import of items related to the production or conversion of investment gold;
- b) the tax on any other service directly related to the production or conversion of this gold.

Record keeping

(3) In the case of sales of investment gold, the assessment basis of which exceeds EUR 15,000, the entrepreneur must issue an invoice in accordance with § 11 and record the identity of the customer. Documents used for identification purposes must be kept for seven years. Otherwise, Section 132 of the Federal Tax Code applies.

Taxpayer

(Note: Paragraph 4 repealed by [Federal Law Gazette I No. 144/2001](#))

(5) Entrepreneurs who produce investment gold or convert gold into investment gold can use one in accordance with § 6 para. 1 no. 8 lit. j Treat tax-free delivery of investment gold to another entrepreneur as taxable.

(6) Entrepreneurs, who usually supply gold for commercial purposes in the course of their work, can use one in accordance with § 6 Abs. 1 Z 8 lit. j Tax-free delivery of investment gold within the meaning of Section 6 (1) 8 lit. j sublit. Treat aa to another entrepreneur as taxable.

(7) If the supplier has treated sales as taxable in accordance with paragraph 5 or 6, the entrepreneur who brokered this sales can also treat his sales as taxable.

Note for the following provision

Reference period: from January 1, 2000

§ 28 para. 17 lit. a in the Federal [Law Gazette I No. 106/1999](#)

Customs and tax warehouse

§ 24b. (1) The Federal Minister of Finance can determine by ordinance that the following or some of the following turnovers are tax-free under the conditions of paragraphs 2 to 5:

1. The import of items that are to be subject to a storage regime other than the customs warehouse regime.
- 2nd The delivery of items,
 - a) which are to be recorded by the customs authorities and, if necessary, should be kept temporarily,
 - b) which are to be subject to a free warehouse regulation,
 - c) which are to be subject to a customs warehouse regulation or a regulation for inward processing,
 - d) which are to be subject to a storage system other than the customs storage system in Germany.
- 3rd The delivery of objects that are in the regulations mentioned under Z 2.
- 4th The delivery of items that are under the temporary admission customs procedure with full relief from import duties, external transit or internal Community transit.

5. The other services related to the deliveries mentioned under Z 2 to 4.

(2)

1. The objects of delivery or import may not be those which are intended for final use or end use. In the case of a regulation other than a customs warehouse regulation, the items may moreover not be intended for delivery at the retail level.

2nd When leaving the regulations mentioned in paragraph 1, the tax to be paid must correspond to the amount that would have been payable if the exempted sales were subject to tax.

(3) The tax payable in accordance with paragraph 2 no. 2 is owed by the person who causes the objects to leave the regulations specified in paragraph 1.

(4) The Federal Minister of Finance can make provisions for the sales pursuant to Paragraph 1 and for the tax owed upon leaving the procedure referred to in Paragraph 1 that deviate from Sections 4, 12, 18 to 21. The regulation regulates the procedure to be followed in the tax warehouse.

(5) The opening of a tax warehouse requires a permit. The regulation stipulates:

- what requirements are required for approval as a tax warehouse;
- what records the entrepreneur to whom a tax warehouse has been authorized has to keep and which documents he has to keep;
- what liability the entrepreneur, who has been granted a tax warehouse, has with regard to the operations in the tax warehouse.

Special forms of taxation

§ 25. (1) In order to simplify the taxation process for groups of entrepreneurs who have roughly the same tax base and are not required to keep accounts, the Federal Minister of Finance may set average rates for the tax payable or the basis for calculating it.

(2) The regulation provides:

1. The group of establishments for which average rates apply

2nd the relevant characteristics for determining the average rates. In particular, incoming goods or the use of goods, the local location or the equipment of the company and the number of workers come into consideration as such;

3rd the extent to which companies that determine the tax payable or the basis of their calculation based on average rates are granted relief in the keeping of records.

(3) The average rates must result in a tax that does not differ significantly from the amount that would result if the average rates were not applied.

(4) The entrepreneur, with whom the conditions for taxation according to average rates within the meaning of paragraph 1 are given, can declare to the tax office in writing within the period for submitting the advance notification for the first advance notification period of a calendar year that he is using this form of taxation makes. The declaration binds the entrepreneur for at least two calendar years. It can only be revoked with effect from the beginning of a calendar year. The revocation must be declared in writing to the tax office within the deadline for submitting the pre-registration for the first pre-registration period of this calendar year. A renewed taxation according to average rates is permitted at the earliest after five calendar years.

Special arrangement for third country entrepreneurs who provide other electronic services or telecommunications, radio or television services to non-entrepreneurs in the Community

Section 25a.

Requirements for using the special scheme

(1) An entrepreneur who neither operates his company nor has a permanent establishment in the Community territory can apply for the sales according to § 3a

Paragraph 13, which are carried out in the Community territory, deviating from the general regulations, the following special regulation if this is not excluded in accordance with Paragraph 10, Art. 25a Paragraph 8 or a comparable blocking period in another Member State and it is not subject to the special regulation in accordance with Articles 358 to 369 of Directive 2006/112 / EC in any other Member State. The application for claiming the special regulation must be submitted via the portal set up for this purpose at the Federal Ministry of Finance.

If an entrepreneur in another Member State is subject to the special regulation in accordance with Articles 358 to 369 of Directive 2006/112 / EC, the following paragraphs apply mutatis mutandis.

Start of use

(2) The special regulation shall apply from the first day of the calendar quarter following the application in accordance with paragraph 1. Deviating from this, it is to be applied from the day of the provision of the first other service within the meaning of paragraph 1, if the entrepreneur notifies the commencement of the activity at the latest on the tenth day of the month following the first service provision. The latter also applies mutatis mutandis to a change from the special regulation in accordance with Art. 25a to the special regulation in accordance with § 25a.

Tax return, declaration period

(3) At the latest on the twentieth day of the month following a declaration period, the entrepreneur must submit a tax declaration for all taxable sales carried out during this declaration period that fall under the special regulation, via the portal set up for this purpose at the Federal Ministry of Finance. A tax return must also be submitted if no sales have been made during the return period. The tax payable for the declaration period is to be calculated by yourself.

The declaration period is the calendar quarter.

(4) The tax return shall state the sales covered by the special scheme, the applicable tax rates and the tax payable for each Member State, as well as the total tax payable. Furthermore, the identification number to be issued by the tax office specifically for this special regulation must be specified.

Values in foreign currency

(5) The amounts in the tax return must be stated in euros. To calculate the tax, the entrepreneur has to convert foreign currency values according to the exchange rates determined by the European Central Bank for the last day of the declaration period. If no exchange rates have been determined for this day, the entrepreneur has to convert the tax according to the exchange rates determined by the European Central Bank for the next day after the end of the declaration period.

Change in the assessment basis

(6) Changes in the assessment basis of sales pursuant to Paragraph 1 by the entrepreneur are to be made electronically within three years from the day on which the original declaration was to be made by correcting the original declaration and have an effect on the original declaration period.

Payment of the tax

(7) The tax is payable no later than the twentieth day (due date) of the month following the declaration period in which the other service within the meaning of paragraph 1 has been performed. Payment is made with reference to the underlying tax return.

Termination or exclusion from the special scheme

(8) An entrepreneur can stop using this special scheme, regardless of whether he continues to provide other services that may fall under this special scheme. The special scheme can only be terminated with effect from the beginning of a calendar quarter. It must be declared at least fifteen days before the end of the preceding calendar quarter on the portal set up for this purpose at the Federal Ministry of Finance.

(9) In the following cases, an entrepreneur is to be excluded from taking advantage of the special arrangement:

1. the entrepreneur states that he no longer provides any other electronically provided services or telecommunications, radio or television services;
- 2nd no other services within the meaning of paragraph 1 are provided over a period of eight consecutive calendar quarters;
- 3rd the entrepreneur no longer meets the requirements for using this special arrangement;
- 4th the entrepreneur repeatedly violates the provisions of this special regulation.

The exclusion decision is to be transmitted electronically and takes effect from the first day of the calendar quarter that follows the transmission of the exclusion decision. However, if the exclusion is due to the relocation of the place from which the entrepreneur operates his company to the Community area or to the establishment of a permanent establishment in the Community area, the exclusion is effective from the date of this change.

Blackout periods

(10) If there is an exclusion in accordance with Paragraph 9 (1) or if an entrepreneur ends the use of the special arrangement in accordance with Paragraph 8, the entrepreneur cannot make use of this special arrangement for two calendar quarters from the effective date of the exclusion or termination. If there is an exclusion in accordance with paragraph 9 no. 4, this period is eight calendar quarters and applies to the special regulations in accordance with § 25a and Art. 25a.

Reporting requirements

(11) The entrepreneur has the termination of his activity subject to this special regulation, changes by which he no longer fulfills the requirements for the use of this special regulation, as well as changes in the information communicated within the framework of the special regulation, by the tenth day of the following month beyond that for the latter Purposes to report to the Federal Ministry of Finance portal.

Record keeping

(12) Records of transactions under this special scheme must be kept separately for the Member States in which the transactions were carried out. The records must be kept for ten years and made available electronically at the request of the competent authority.

Determination and origin of the tax liability of domestic sales

(13) If the entrepreneur fails to submit the tax return in breach of duty or if the tax return proves to be incomplete or the self-calculation is incorrect, the tax office must determine the tax, insofar as it concerns domestic sales within the meaning of paragraph 1. The tax set has the due date specified in paragraph 7.

(14) The tax liability for domestic sales according to paragraph 1 arises at the time when the other services are carried out.

(15) Section 19 (1) second sentence, Section 21 (1) to (6) and Section 27 (7) second sentence shall not apply to transactions carried out domestically in accordance with paragraph 1.

Special provisions for import sales tax

§ 26.(1) Unless otherwise specified in this federal law, the legal provisions for customs duties apply analogously to import sales tax; the rules on outward processing are excluded. A refund or waiver of the import sales tax takes place in the cases of Articles 116 to 123 of the Customs Code, unless the applicant is fully entitled to deduct input tax; this restriction applies in the cases of Art. 116 para. 1 lit. a of the Customs Code, if an express request for reimbursement or waiver of import sales tax is made.

(2) In the customs declaration of goods subject to import sales tax, all information relevant for the determination of import sales tax must also be given and the necessary documents attached.

(3) 1. Customs offices are responsible for collecting import sales tax.

2nd In deviation from this, the tax offices are responsible for collecting and forcibly importing the import sales tax under the following conditions:

- The import sales tax liability has arisen in accordance with Art. 77 of the Customs Code and is not a subsequent correction,
- the debtor of the import sales tax is an entrepreneur (§ 2), recorded in Germany for sales tax and the objects are imported for his company and
- the debtor of the import sales tax declares in the customs declaration that he is making use of this regulation.

(4) Paragraphs 1 to 3 apply accordingly to objects that are not goods within the meaning of customs law and for which there are no customs regulations.

(5) In the cases of paragraph 3 no. 2, the following also applies:

- a) The import sales tax is due on the 15th of the calendar month following the day of entry in the tax account, at the earliest on the 15th day of the calendar month following the pre-registration period in which the import sales tax liability arises.
- b) The handling of the import sales tax is to be booked together with that of the sales tax in the current invoice.
- c) Import sales tax debts that arose in a calendar month are considered a levy on collection and compulsory collection.
- d) If an incorrect customs declaration has been submitted, a resulting shortfall in import sales tax is deemed to be an unpaid tax within the meaning of the Financial Criminal Law.
- e) In the case of indirect representation, the declarant is not the debtor of the import sales tax if the declarant has received a written order from the represented party to apply the regulation in Paragraph 3 No. 2. This does not apply if the customs declaration is based on incorrect information and the declarant knew or should reasonably have known that the information is incorrect.

Special supervisory measures to secure the tax claim

§ 27. (1) The following persons are liable for the tax if they cannot assume with sufficient care that the taxpayer fulfills his duties under tax law:

1. Entrepreneurs who have a record-keeping obligation pursuant to Section 18 (11) for the tax on the sales covered by this provision;

(Note: Z 2 and 3 come into force on 1.1.2021)

(Note: Paragraphs 2 and 3 repealed by Art. 4 no. 6a, [Federal Law Gazette I No. 62/2018](#))

(4) If an entrepreneur who does not have a domicile (domicile) or his usual place of residence or a permanent establishment in Germany provides a taxable service in Germany (except for the services specified in Section 3a (11a)), the recipient of the service must provide one is a legal person under public law or an entrepreneur, for whose company the service is performed, withhold the sales tax due on this service and pay it in the name and for the account of the service provider to the competent tax office. If the beneficiary does not meet this obligation, he is liable for the resulting loss of tax.

(5) At the request of the organs of the customs authority, insofar as there are transactions in connection with the cross-border movement of goods, or the tax authority, the inspection of objects transported, picked up or brought in means of transport or transport containers and inspection of the business documents accompanying these objects, such as Allow waybills, delivery notes, invoices and the like. The tax office with general responsibilities, the tax office in accordance with § 17 AVOG 2010 and the customs authority, in whose area the means of transport or transport container is located, are responsible for carrying out such visits and inspections. The organs entrusted with the

exercise of supervision must identify themselves and at the beginning of the official act without being asked,

(6) Entrepreneurs who provide postal services within the meaning of the Postal Act 1997, [Federal Law Gazette I No. 18/1998](#) , or the Postal Market Act, [Federal Law Gazette I No. 123/2009](#) , have information about deliveries made in the cross-border movement of goods at the request of the tax authority to issue non-domestic entrepreneurs to domestic customers. The tax authority is entitled to request information about all facts necessary for the collection of taxes, in particular the names and addresses of the delivering entrepreneurs and the recipients of the deliveries, as well as the number of deliveries.

(7) An entrepreneur who is neither domiciled nor domiciled or has a permanent establishment in Germany and who generates taxable sales in Germany can commission a person authorized to act under Section 8 (fiscal representative), who must also be the person authorized to deliver, and notify the tax office. An entrepreneur who has neither residence nor registered office or permanent establishment in the Community and who generates taxable sales in Germany, except for which the recipient of the service is liable in accordance with Section 27 (4), has an authorized representative (fiscal representative) in accordance with Section 8 who also Authorized to deliver must be commissioned and announced to the tax office. This does not apply if there is a legal agreement on mutual administrative assistance with the state in which this entrepreneur is domiciled or based, their scope with that of Directives 2010/24 / EU on mutual assistance in the recovery of claims relating to certain taxes, levies and other measures, OJ. L 84, 31.03.2010 p. 1 and 2011/16 / EU on administrative cooperation in the field of taxation and repealing Directive 77/799 / EEC, OJ. L 64, 11.03.2011 p. 1 and Regulation (EU) No. 904/2010 on administrative cooperation and the fight against fraud in the field of value added tax, OJ. No. L 268 from 12.10.2010 p. 1, is comparable. The Federal Minister of Finance determines by ordinance if there is such a legal agreement. L 84, 31.03.2010 p. 1 and 2011/16 / EU on administrative cooperation in the field of taxation and repealing Directive 77/799 / EEC, OJ. L 64, 11.03.2011 p. 1 and Regulation (EU) No. 904/2010 on administrative cooperation and the fight against fraud in the field of value added tax, OJ. No. L 268 from 12.10.2010 p. 1, is comparable. The Federal Minister of Finance determines by ordinance if there is such a legal agreement. L 84, 31.03.2010 p. 1 and 2011/16 / EU on administrative cooperation in the field of taxation and repealing Directive 77/799 / EEC, OJ. L 64, 11.03.2011 p. 1 and Regulation (EU) No. 904/2010 on administrative cooperation and the fight against fraud in the field of value added tax, OJ. No. L 268 from 12.10.2010 p. 1, is comparable. The Federal Minister of Finance determines by ordinance if there is such a legal agreement. OJ No. L 268 from 12.10.2010 p. 1, is comparable. The Federal Minister of Finance determines by ordinance if there is such a legal agreement. OJ No. L 268 from 12.10.2010 p. 1, is comparable. The Federal Minister of Finance determines by ordinance if there is such a legal agreement.

(8) Approved fiscal representatives are business trustees, lawyers and notaries residing or domiciled in Germany as well as forwarding agents who are members of the Association of the Austrian Chamber of Commerce. Furthermore, every entrepreneur domiciled or domiciled in Germany must be approved by the tax office as a fiscal representative, subject to revocation at any time, if he is able to meet the tax obligations. The Graz City Tax Office is responsible for the admission procedure.

(Note: Paragraph 9 repealed by [Federal Law Gazette I No. 99/2007](#))

General transitional provisions

§ 28.(1) This federal law comes into force upon Austria's accession to the European Union *). Regulations based on the provisions of this federal law can be issued from the day following the publication of this federal law;

they come into force at the earliest with the relevant provisions. Notices in accordance with Art. 28 Para. 1 of the Annex can be issued from the day following the announcement of this Federal Act;

on the occasion of Austria's accession to the European Union, the sales tax identification number can be assigned ex officio.

(2) The sales tax law applicable to you at the time of the relevant event continues to apply to sales and other matters from the time before Austria's accession to the European Union became effective.

(3) With the entry into force of this law, the Value Added Tax Act 1972, [Federal Law Gazette No. 223/1972](#) , [shall expire](#) , subject to Paragraph 2 and Section 29. Other legal provisions that contain regulations that deviate from this federal law are no longer applicable after the times specified above. This does not apply to the following legal provisions:

1. VAT privileges based on international treaties and international organizations;
- 2nd [Reorganization Tax Act](#) , [Federal Law Gazette No. 699/1991](#) ;
- 3rd VIII. 10 of the Tax Reform Act 1993, [Federal Law Gazette No. 818/1993](#) ;
- 4th Federal Act of May 19, 1976 on VAT refunds to foreign representation authorities and their members in diplomatic and professional consular rank, [Federal Law Gazette No. 257/1976](#) ;
5. Ordinance of the Federal Minister of Finance for a sales tax relief for supplies of relief goods abroad, [Federal Law Gazette No. 787/1992](#) .

(4) Section 19 (2) 1 lit. The last sentence shall not apply if the payment of the fee is based on a contract that was concluded before the entry into force of this law. This does not apply if the entrepreneur has issued an invoice with separate tax identification (Section 11 (1)).

(5) The following regulations are deemed to have been issued on the basis of this Federal Act:

1. Ordinance of the Federal Minister of Finance on the VAT treatment of services provided by foreign entrepreneurs, [Federal Law Gazette No. 800/1974](#) .
- 2nd Ordinance of the Federal Minister of Finance on the establishment of estimation guidelines for determining the amount of self-consumption by certain entrepreneurs and on the due date of the sales tax due on self-consumption, [Federal Law Gazette No. 628/1983](#) , in the version of [Federal Law Gazette No. 499/1985](#) .
- 3rd Ordinance of the Federal Minister of Finance on the establishment of average [rates](#) for determining the deductible input tax amounts for certain groups of entrepreneurs, [Federal Law Gazette No. 627/1983](#) .
- 4th Ordinance of the Federal Minister of Finance on the existence of income, on the acceptance of a commercial or professional activity and on the issuance of preliminary notices (Hobby [Ordinance](#)), [Federal Law Gazette No. 33/1993](#) .
5. Ordinance of the Federal Minister of Finance on the tax classification of vehicles as small trucks, [Federal Law Gazette No. 134/1993](#) . This regulation will expire on 14 February 1996.
6. Ordinance of the Federal Minister of Finance, with which a separate procedure for the reimbursement of deductible input tax to foreign entrepreneurs is created, [Federal Law Gazette No. 882/1993](#) .

(6) [Notices](#) issued on the basis of the Value Added Tax Act 1972, [Federal Law Gazette No. 223/1972](#) , which also apply to periods after December 31, 1994, continue to apply.

(7) Insofar as this federal law refers to provisions of other federal laws, these provisions are to be applied in their respectively applicable version. Exceptions to this are the references to the EStG 1988 and the KStG 1988 in § 1 Paragraph 1 No. 2 and § 12 Paragraph 2 No. 2 lit. a. In these provisions, the references to the EStG 1988 in the [Federal Law Gazette No. 681/1994](#) and the KStG 1988 in the [Federal Law Gazette No. 922/1994](#) .

(8) If federal law provisions relate to provisions of the Value Added Tax Act 1972, [Federal Law Gazette No. 223/1972](#) , the corresponding provisions of this federal law take the place of these provisions.

(9) In the cases of Section 127 (4) and Section 132 (1) of the Customs [Law Implementation Act](#), [Federal Law Gazette No. 659/1994](#) , the leaving is, including unlawful

leaving, the previous customs procedure or a duty-free zone or a customs warehouse equivalent to an import within the meaning of Section 1 (1) 3, except

- the item is shipped or transported outside of the Community or
- in the case of the temporary admission procedure, the item - with the exception of vehicles within the meaning of Article 1 (8) of the Annex - is returned or returned to the Member State from which it was exported and to the person who executed it
- in the case of the temporary use procedure relating to a vehicle as defined in Article 1 (8) of the Annex, if the vehicle was acquired or imported before accession under the general tax conditions applicable to the internal market of one of the new Member States or one of the Member States of the European Union and / or no exemption or remuneration of VAT has been granted for the vehicle on export. This condition is deemed to be met if the vehicle was put into operation before January 1, 1987 or if the amount of the tax due for the vehicle upon import does not exceed 200 S.

(10) An import within the meaning of section 1 (1) (3) is also equivalent to the use of objects in Austria from the time Austria's accession to the European Union becomes effective, provided the following conditions are met:

- The items were delivered in their current composition or in another new Member State before Austria's accession to the European Union became effective,
- the delivery of these items was tax-free or exempt according to a provision corresponding to Article 15 Z 1 and 2 of the 6th EC Directive,
- the items were brought into Germany from the time Austria's accession to the European Union became effective.

The taxpayer is the one who uses the items domestically.

(10a) In connection with the enlargement of the European Union on May 1, 2004, the following transitional arrangement applies:

1. For items that

- were brought into Community territory or into one of the Member States (new Member States) which joined the European Union on 1 May 2004 before 1 May 2004 and
- when the goods are brought into the Community or into one of the new Member States under a procedure of temporary admission with a total exemption from import duties or one of the conditions listed in Article 16 paragraph 1 part B lit. a to d of the 6th EC Directive or a regulation corresponding to these regulations was made in one of the new Member States and
- If you did not leave this procedure or this regulation before May 1st, 2004, the regulations which were applicable to the placing of the objects under the procedure or the regulation continue to apply after April 30th 2004 until you leave this procedure or this regulation.

2nd For items that

- were placed under the common transit procedure or another customs transit procedure before 1 May 2004 and
- did not leave this procedure before May 1, 2004,

From April 30, 2004, the regulations that applied to the subjecting of objects to the procedure will continue to apply until the procedure is abandoned.

3rd The following operations are considered to be equivalent to the import of an object within the meaning of Section 1 (1) (3), provided that the object was in free circulation in one of the new Member States or in the Community:

- a) the leaving, including the unlawful leaving, of a procedure of temporary use, under which the object in question was placed before May 1, 2004 in accordance with No. 1;
- b) leaving, including unlawful leaving, one of the conditions listed in Article 16

paragraph 1 part B lit. a to d the

6. Regulations referred to in the EC Directive or a regulation corresponding to these regulations, under which the item in question was placed before May 1, 2004 in accordance with No. 1;

- c) the termination of one of the procedures mentioned in no. 2, which was started before 1 May 2004 in one of the new Member States for the purpose of a delivery of goods for a fee prior to 1 May 2004 in that Member State by an entrepreneur;
- d) Any irregularity or violation on the occasion of or in the course of one of the procedures mentioned in Z 2, which pursuant to lit. c was started.

A prerequisite for equality with imports within the meaning of Section 1 (1) (3) is that the exit, including the unlawful exit, or the termination of the procedure or the regulation or the irregularity or violation in Germany, excluding the Jungholz and Mittelberg.

4th An import within the meaning of Section 1 (1) (3) is also equivalent to the use of objects in Germany, excluding the Jungholz and Mittelberg areas, by an entrepreneur or non-entrepreneur after April 30, 2004, which was used before May 1, 2004 delivered in one of the new Member States provided the following conditions are met:

- The delivery of these items was tax-free or exempt according to a provision corresponding to Article 15 Z 1 and 2 of the 6th EC Directive and
- the items were not brought into the country before May 1, 2004, with the exception of the Jungholz and Mittelberg areas.

The person liable for tax is the person who uses the items domestically, with the exception of the Jungholz and Mittelberg areas.

5. The import of objects within the meaning of Z 3 and 4 is not taxed if

- a) the imported item is dispatched or transported to an area outside the Community as it exists after the accession of the new Member States, or
- b) who in the sense of Z 3 lit. (a) an imported item, other than a vehicle, is returned or returned to the Member State from which it was exported and to the person who exported it, or
- c) who in the sense of Z 3 lit. a imported object is a vehicle which was acquired or imported before May 1, 2004 under the general tax conditions applicable to the internal market of one of the new member states or one of the member states of the Community and / or for which no exemption or remuneration of VAT on export has been granted.

This condition is deemed to be met if the vehicle was put into operation before May 1, 1996 or if the amount of the sales tax due on import does not exceed EUR 20.

(10b) The following transitional regime applies when new Member States join the European Union:

1. For an object that

- a) has been brought into Community territory or one of the newly acceding Member States (new Member States) before the date of accession and
- b) has been subject to the temporary admission procedure with complete relief from import duties or a procedure or other regulation pursuant to Article 156 of Directive 2006/112 / EC or similar procedures or regulations of the new Member State since the transfer to the Community territory or to one of the new Member States was and
- c) has not left this procedure or regulation before the date of accession,

From the date of accession until the date of departure from this procedure or regulation, the provisions that were in force when the object was placed under the procedure or regulation continue to apply.

2nd For an object that

- a) was placed under a customs transit procedure prior to the accession date and

b) If the applicant did not leave this procedure before the date of accession, the provisions that were applicable to the subjecting of the object to the procedure will continue to apply after the date of accession until the date of leaving this procedure.

3rd The following processes are considered equivalent to the import of an object within the meaning of Section 1 (1) (3), provided that the object was in free circulation in one of the new Member States or in Community territory:

- a) the leaving, including unlawful leaving, of a temporary use procedure under which the object in question was placed before the date of accession in accordance with No. 1;
- b) leaving, including unlawful leaving, a procedure or other regulation pursuant to Art. 156 of Directive 2006/112 / EC or similar procedures or regulations under which the object in question was placed before the date of accession pursuant to No. 1;
- c) the termination of one of the procedures mentioned in no. 2, which began before the date of accession in the territory of one of the new Member States for the purpose of a delivery of goods by a trader against payment prior to the date of accession in the territory of that Member State;
- d) any irregularity or violation on the occasion of or in the course of a customs transit procedure that is carried out in accordance with lit. c was started.

A prerequisite for equality with imports within the meaning of Section 1 (1) (3) is that the exit, including the unlawful exit, or the termination of the procedure or the regulation or the irregularity or violation in Germany, excluding the Jungholz and Mittelberg.

4th An import within the meaning of Section 1 (1) (3) is also considered equivalent to the use of objects in Germany, with the exception of the Jungholz and Mittelberg areas, by an entrepreneur or non-entrepreneur after the date of accession, which he or she uses in the territory of the Community before the date of accession of the new Member States, provided the following conditions are met:

- a) The delivery of these items was tax-exempt or exempt in the new Member States in accordance with Article 146 (1) (a) and (b) of Council Directive 2006/112 / EC or a corresponding provision
- b) the items were not moved to one of the new Member States or the Community before the date of accession.

The person liable for tax is the person who uses the items domestically, with the exception of the Jungholz and Mittelberg areas.

5. The import of an object within the meaning of Z 3 and 4 is not taxed if

- a) the imported item is dispatched or transported to an area outside the Community as it exists after the accession of new Member States, or
- b) who in the sense of Z 3 lit. (a) an imported item, other than a vehicle, is returned or returned to the Member State from which it was exported and to the person who exported it, or
- c) who in the sense of Z 3 lit. a imported object is a vehicle which was acquired or imported under the general tax conditions applicable to the internal market of one of the new Member States or one of the Member States of the Community before the date of accession or for which no exemption or remuneration of VAT has been granted on export.

This condition is deemed to be fulfilled if the period between the vehicle's first start-up and accession to the European Union is more than 8 years or if the amount of the sales tax due on import does not exceed EUR 20.

(11) Section 21 (1) second subparagraph in the version before [Federal Law Gazette No. 201/1996](#) is to be applied for the last time to the special [advance payment](#) in 1995. Section 21 (1a) is to be applied from the 1996 special advance payment. The deletion of § 2

Paragraph 4 Z 2 and 3, the deletion of Paragraph 5 Z 3, the renaming of Z 10 lit. a and the addition of lit. b in Section 6 (1) and the removal of Section 29 (1) and (2) [No. 1](#) in the version of the Federal [Law Gazette No. 201/1996](#) come into force on May 1, 1996.

(12) The amendments to Federal [Law BGBl. No. 756/1996](#) come into force:

a) The following changes apply to sales and other issues that occurred or occurred after December 31, 1994:

Section 6 (1) no.26 lit. a, § 6 para. 2 first sentence, § 10 para. 2 no. 1 lit. d, section 14 subsection 4 first sentence, section 14 subsection 5 second sentence, section 19 subsection 5, section 21 subsection 7, section 27 subsection 7, section 27 subsection 8, section 28 subsection 4, item 30 lit. a of the enclosure, Z 45 lit. b of the annex, Art. 1 Para. 5, Art. 3 Para. 6.

b) The following changes apply to sales and other issues that occurred or occurred after December 31, 1995:

Section 1 (1) 2 lit. c, section 6 subsection 1 item 27, section 20 subsection 5.

c) 6 para. 4 no.4 lit. o comes into force at the same time as Section 97a of the Customs Law Implementation Act.

d) The expiry of § 2 paragraph 4 lines 2 and 3 comes into force on May 1, 1996.

e) The following changes are to be applied to sales and other matters that take place or occur after the day on which the law has been published in the Federal Law Gazette:

Section 3 (11), Section 3a (9) lit. c, § 5 para. 4 no.2, § 6 para. 1 no.6 lit. d, § 6 (4) 8 lit. c first sentence, Section 7 (6) 1, Section 14 (1) 1 lit. c, section 19 (2) (2), section 26 (1) last sentence, article 3a (4), article 6 (3).

f) The following changes apply to sales and other issues that occur or occur after December 31, 1996:

Section 3 (2), Section 3 (9), Section 3a (11) first sentence, Section 3a (13) last sentence, Section 5 (3), Section 5 (4) 3, Section 5 (4) 4, Section 6 (1) 3, Section 6 (1) 5 lit. a, § 6 para. 1 no. 6 lit. a, § 7 paragraph 1 and paragraph 3, § 7 paragraph 4 second subparagraph, § 7 paragraph 5 lines 1 to 3, § 7 paragraph 6 line 2, § 7 paragraph 7, § 8 paragraph 1 line 1, Section 8 (1) 2 first sentence, Section 10 (2) Sections 14 and 15, Section 10 (4), Section 12 (1) 2, Section 17 (2) and (3), Section 19 (1) second Sentence, § 21 para. 9, § 24 para. 11 no. 2, no. 38a of the Appendix, Art. 1 para. 3 no. 1 lit. d, Art. 1 para. 3 no. 1 lit. e, Art. 1 para. 3 no. 2, Art. 3 para. 1 no. 1 lit. d, Art. 3 para. 1 no. 1 lit. e, Art. 3 Para. 1 No. 2, Art. 3 Para. 2, Art. 3a Para. 2, Art. 3a Para. 6, Art. 6 Para. 1, Art. 6 Para. 4, Art. 7 Para 1 first sentence, Art. 7 para. 2 no. 2, Art. 11 para. 1 second sentence, Art. 11 para. 2 first sentence, Art. 18 para. 1 second subparagraph, Art. 18 para. 2, Art.

G) The amendments to Section 3a (10) 12 and 13 apply to sales after March 31, 1997.

(13) The amendments to Federal [Law BGBl. I No. 9/1998](#) come into force:

a) The following changes apply to sales and other issues that occurred or occurred after December 31, 1994:

Section 6 (2) second sentence, Section 6 (2) fourth sentence with regard to Section 6 (1) 8 lit. H.

b) The following changes apply to sales and other issues that occur or occur after December 31, 1997:

Section 6 subsection 1 item 16, Section 6 subsection 1 item 20, Section 6 subsection 2 first sentence with regard to self-consumption, Section 10 subsection 2 item 4 lit. e, Section 12 Paragraph 2 No. 1, Art. 27.

(14)

a) Section 21 (1) in the [Federal Law Gazette I No. 79/1998](#) is to be applied for the first time to pre-registration periods beginning after June 30, 1998. Ordinances based on the provisions of this Federal Law can be issued from the day following the

publication of Federal [Law BGBl. I No. 79/1998](#) ; they come into force at the earliest with the relevant provisions.

- b) Section 6 (2), Section 12 (14) and Section 12 (15) in the version of the Federal [Law Gazette I No. 79/1998](#) is to be applied for the first time to sales and facts after the expiry of the day on which the law in the Federal [Law Gazette](#) was announced, carried out or occur.

(15) Section 20 (6) in the version of the Federal [Law Gazette I No. 126/1998](#) is to be applied to sales and other matters that are carried out or occur after December 31, 1998.

(16)

- a) Section 6 (1) 8 lit. j and k apply to sales made after December 31, 1998.
 b) Section 6 (2) last subparagraph is to be applied for the first time to assessment periods ending in the calendar year 1998.

(17) The amendments to Federal [Law BGBl. I No. 106/1999](#) come into force:

- a) The following changes apply to sales and other issues that occur or occur after December 31, 1999:

Section 3 (8), Section 6 (1) 8 lit. j and k, section 6 (4) line 1, section 7 section 6 line 1, section 12 section 2 line 1 and the first half sentence of line 2, section 22 section 1 first sub-section, section 22 section 2 first sentence , Section 22 (8) first sentence, Section 24 (3), Section 24a with the exception of Section 1 lit. b, § 24b, Art. 1 para. 4 no. 2 first sentence, Art. 3 para. 5 first and second sentence, Art. 6 para. 2 no. 1, Art. 24a with regard to § 24a para. 2 lit. a, Art. 24b, Art. 25 Para. 1, Art. 25 Para. 3 lit. d.

- b) Section 21 (1a) last subparagraph shall apply from the 1999 special advance payment.

- c) The following changes are to be applied to sales and other matters that take place or occur after the day on which the law has been published in the Federal Law Gazette:
 Section 3a (8) lit. c, § 24 paragraph 7.

- d) The following changes apply to sales and other issues that occurred or occurred after December 31, 1998:
 Section 21 (9) first sentence, Section 24a (1) lit. b, line 42 lit. b of the Appendix, Art. 24a with regard to Section 24a (1) lit. b.

- e) Section 14 (1) 1 lit. The first sentence is to be applied to sales and other matters which were carried out or occurred after June 18, 1998.

- f) The following changes apply to sales and other issues that occurred or occurred after December 31, 1997:
 Z 22 lit. d of the plant.

- G) The following changes apply to sales and other issues that occurred or occurred after December 31, 1996:
 Z 20 lit. d of the annex, item 20 lit. e of the system, Z 40a of the system.

- H) Ordinances based on the provisions of this Federal Act can be issued from the day following the announcement of Federal Act [BGBl. I No. 106/1999](#) ; they come into force at the earliest with the relevant provisions.

(18) The amendments to Federal [Law BGBl. I No. 29/2000](#) come into force:

- a) The following change applies to sales and other matters that occur or occur after the day on which the law has been published in the Federal Law Gazette:

Section 6 (1) 6 lit. c.

- b) The following changes apply to sales and other issues that occur or occur after May 31, 2000:

Section 10 (2) 1 lit. a, § 10 para. 2 no. 1 lit. d, § 10 para. 2 no.4 lit. b, Section 10 (3), Section 13 (1) last sentence, Section 22 (2), Section 22 (8), lines 14 and 28 of the Appendix.

c) Section 12 (2) (4) applies to existing contracts (leasing contracts) that are concluded after June 30, 2000.

d) The following change applies to sales and other issues that occur or occur after December 31, 2000:

Z 30 of the facility.

(19) The amendments to Federal [Law BGBl. I No. 142/2000](#) are to be applied to sales and other matters that are carried out or occur after December 31, 2000.

(20) The amendments to Federal [Law BGBl. I No. 144/2001](#) enter into force:

a) Section 6 (1) 10 lit. b, § 6 para. 4 no. 1, Art. 6 para. 2 no. 1 are to be applied to sales and other matters that are carried out or occur after the end of the day on which the law was announced in the Federal Law Gazette.

b) Section 19 (1) second indent, Section 24a (4), Section 27 (7) and Article 19 (1) (3) second indent are to be applied to sales and other matters that take place after December 31, 2001 occur.

(21) The amendments to Federal [Law BGBl. I No. 132/2002](#) are applicable to sales and other matters that take place after 30 September 2002 or occur:

Section 11 (1a), Section 12 (1) 3 first sentence, Section 18 (2) 1 and 2, Section 18 (2) 4, Section 19 (1a), Section 19 (2) lit. b.

The amendments to Federal [Law BGBl. I No. 132/2002](#) are to be applied to sales and other matters that take place or occur after December 31, 2002:

Section 11 (1), Section 11 (2), Section 24 (7), Section 27 (9), Section 11 (4) and Section 28 (1).

(22) The amendments to this Federal Act made by the Budget Accompanying Act 2003, Federal Law Gazette I No. 71, come into force as follows:

1. The following change applies to sales and other issues that occur or occur after September 30, 2002:

Section 20 (1) second sentence.

2nd The following changes apply to sales and other issues that occur or occur after December 31, 2002:

Section 11 (1), Article 28 (1).

3rd The following changes apply to sales and other issues that occur or occur after June 30, 2003:

Section 3a (9) lit. c, § 3a paragraph 10 lines 14 and 15, § 3a paragraph 11, § 3a paragraph 13, § 25a.

4th Section 12 (1) (2), Section 20 (2), Section 26 (3) and (5) apply to imports for which the import sales tax liability arises after September 30, 2003.

5. The following changes apply to sales and other issues that occur or occur after December 31, 2003:

Section 6 (1) 6 lit. d, Section 19 subsection 1, Section 27 subsection 4, Art. 19 subsection 1 item 3.

6. The following changes are to be applied to sales and other matters that take place or occur after the day on which the law has been published in the Federal Law Gazette:

Section 19 (2) 1 lit. b, Section 20 (6) first subparagraph, Section 27 (6).

7. The elimination of section 21 (1a) is to be applied from the 2003 special advance payment.

8th. Section 21 (4) is to be applied to the tax return for the calendar year 2003 for the first time.

9. Art. 21 para. 3 and para. 10 shall apply to reporting periods that begin after December 31, 2003.

10th Section 14 (1) 1 applies to assessment periods beginning after December 31, 2003.

11. The following changes apply to sales and other issues that occur or occur after December 31, 2006:

Section 6 (1) 10 lit. c, § 6 para. 4 no. 2, Art. 6 para. 2 no. 2. Ordinances on the basis of this Federal Act in the version of the Budget Accompanying Act 2003 can be enacted from the day following the announcement of the aforementioned Federal Act; they come into force at the earliest with the statutory provisions to be implemented.

(23) The amendments to Federal [Law BGBl. I No. 134/2003](#) come into force:

1. The following changes apply to sales and other issues that occur or occur after December 31, 2003:

Section 1 (1) 2, Section 3 (2), Section 3a (1a), Section 4 (4), Section 4 (8), Section 6 (1) first sentence, Section 6 (1) 6 (lit. d, § 6 (1) 8 lit. i, section 6 subsection 1 item 16, section 6 subsection 1 item 26, section 6 subsection 2 first subparagraph, section 10 subsection 2 item 1 lit. a and c, § 10 para. 2 no. 4 lit. e, Section 10 (3), Section 11 (1) first subparagraph, Section 11 (6) first sentence, Section 11 (9), Section 12 (10) fourth subparagraph, Section 12 (15), Section 14 (1) no 1 lit. a, Section 17 (5), Section 18 (2) 3 and 7, Section 19 (2) 2, Section 21 (8), Section 22 (2) and (7) first sentence, Section 24 (1) first sentence, § 24 para. 4 no. 2, Art. 11 para. 5, Art. 24 para. 1 lit. a.

2nd The following change applies to sales and other matters that occur or occur after the day on which the law has been published in the Federal Law Gazette:

Section 6 (4) 7.

3rd Section 20 (2) (2) and Section 26 (5) lit. a and e apply to imports for which the import sales tax liability was incurred after September 30, 2003.

4th Section 11 (1a), Section 12 (1) 3 first sentence, Section 18 (2) 4, Section 19 (1b), Section 19 (2) 1 lit. b, Section 20 (1) second sentence shall apply to sales and other matters that occur or expire after the calendar month following the publication of the authorization to this regulation in accordance with Article 27 of the Sixth Directive 77/388 / EEC in the Official Journal of the European Communities . to occur.

Ordinances based on this federal law in the version of the growth and location law 2003 can be issued from the day following the announcement of the mentioned federal law; they come into force at the earliest with the statutory provisions to be implemented.

(24) The amendments to Federal [Law BGBl. I No. 27/2004](#) come into force:

1. The following change applies to sales and other matters that occur or occur after the day on which the law has been published in the Federal Law Gazette:

§ 11 paragraph 15.

2nd The following changes are to be applied to sales and other matters that take place or occur after the month in which the law was published in the Federal Law Gazette.

Section 3a (1a) last sentence, Section 12 (3) no. 4, Section 18 (10) second sentence.

3rd Section 12 (10a) applies to corrections to input tax amounts that relate to items that the entrepreneur uses or uses as fixed assets for the first time in his company after the month in which the law was published in the Federal Law Gazette.

(25) The amendments to Federal [Law BGBl. I No. 180/2004](#) come into force:

1. The following changes are to be applied to sales and other matters that take place or occur after the day on which the law has been published in the Federal Law Gazette:

Paragraph 2 of the Appendix, Art. 11 Para. 4, Art. 12 Para. 1 Para. 3, Art. 18 Para. 1 first sentence, Art. 20 Para. 1 second sentence.

2nd Section 21 (4) is applicable for the first time to assessment periods that end in the 2004 calendar year.

3rd The following changes apply to sales and other issues that occur or occur after December 31, 2004:

§ 3 paragraphs 13 and 14, § 3a paragraph 10 line 16, § 6 paragraph 2, § 6 paragraph 4 line 3a, § 19 paragraph 1 second subparagraph, § 19 paragraph 1c, § 21

paragraph 10, Section 27 (4), Art. 1 (3) 1 lit. h, Art. 3 para. 1 no. 1 lit. H.

4th Section 12 (2) (1) shall apply to sales and other matters that occur or expire after the calendar month following the publication of the authorization for this regulation in accordance with Article 27 of the Sixth Directive 77/388 / EEC in the Official Journal of the European Communities occur.

5. Section 19 (1b) lit. c shall be applied to sales and other matters that occur or occur after the calendar month following the publication of the authorization for this regulation in accordance with Article 27 of the Sixth Directive 77/388 / EEC in the Official Journal of the European Communities.

(26) Section 11 (1) (2) in the version of the Federal [Law Gazette I No. 103/2005](#) is to be applied to sales and other matters that are executed or occur after June 30, 2006. Art. 21 Para. 3 in the version of the Federal [Law Gazette I No. 103/2005](#) is to be applied to sales and other matters that are carried out or occur after December 31, 2005.

(27) Section 6 (1) 9 lit. d sublit. dd in the version of the Federal [Law BGBl. I No. 105/2005](#) is to be applied to sales and other matters that were carried out or occurred after December 31, 1998.

(28) The amendment to Federal [Law BGBl. I No. 101/2006](#) comes into force:

1. Section 6 (1) no. 27 is to be applied to sales and other matters that take place or occur after December 31, 2006.

(29) The amendments to Federal [Law BGBl. I No. 24/2007](#) enter into force as follows:

1. Section 28 (10b) applies to sales and other matters in connection with new member states joining the European Union after December 31, 2006.

2nd Z 20 and Z 30 of the annex are to be applied to sales and other matters that are executed or occur after December 31, 2006.

3rd Section 7 (5) and Section 7 (6) apply to sales and other matters that take place after June 30, 2007.

4th Section 10 (4) applies to sales that are made after June 30, 2007.

5. Section 10 (2) (13) and Art. 1 (6) are to be applied to sales and other matters that are executed or occur after December 31, 2007.

6. Section 3a (10) 7, Section 6 (1) 8 lit. i, § 11 para. 1a, § 12 para. 1 no. 3, § 18 para. 2 no. 4 and § 19 para. 1d come into force after the day on which the law was published in the Federal Law Gazette.

(30) The amendments to Federal [Law BGBl. I No. 99/2007](#) come into force:

1. Section 11 (1) and Section 12 (1) 1 apply to sales that are executed after December 31, 2007.

2nd Section 12 subsections 16 and 17 and Section 27 subsection 9 no longer apply to sales that are carried out after December 31, 2007.

3rd Article 28 (1) comes into force on January 1, 2008.

(30) The amendments to Federal [Law BGBl. I No. 99/2007](#) come into force:

1. Section 7 (1) 3 lit. c (*Note: not affected by the amendment*), Section 11 (1) and Section 12 (1) 1 apply to sales that are carried out after December 31, 2007.

2nd Section 12 subsections 16 and 17 and Section 27 subsection 9 no longer apply to sales that are carried out after December 31, 2007.

3rd Article 28 (1) comes into force on January 1, 2008.

(31) Section 10 (2) 1 lit. a The first tick in the version of Federal [Law BGBl. I No. 140/2008 applies](#) to deliveries and other services that are carried out after December 31, 2008, as well as to imports for which the import [sales tax liability](#) arises after December 31, 2008.

(32) The amendments to Federal [Law BGBl. I No. 140/2008](#) come into force:

1. 6 para. 4 no. 4 lit. a, Section 6 (4) (9), Section 6 (5) and Section 6 (6) apply to

imports for which the import sales tax liability arises after November 30, 2008.

2nd 6 para. 4 no.4 lit. e, f and p are no longer applicable to imports for which the import sales tax liability arises after November 30, 2008.

(33) The amendments to Federal [Law BGBl. I No. 52/2009](#) come into force:

1. § 3a paragraphs 4 to 15, § 19 paragraph 1, § 19 paragraph 2 line 1 lit. a and lit. b last sentence, section 23 (3), section 25a (1) to (3), section 3a, section 11 (1) and section 2, section 18 (3), section 21 (3), section 6 (3) , Para. 7, 9 second sentence, Art. 28 para. 1 second and third sentence are to be applied to sales and other matters which are executed or occur after December 31, 2009.

2nd Section 21 (2) is applicable for the first time to pre-registration periods beginning after December 31, 2009.

3rd The last two sentences of section 21 (9) apply to applications for input tax refunds made after December 31, 2009.

4th The ordinance authorizations set out in Section 3a Paragraph 16, Section 21 Paragraphs 9 and 11 come into force on January 1, 2010. Regulations based on these provisions may be issued after the day on which this federal law has been published in the Federal Law Gazette; however, they may not enter into force before the statutory provisions to be implemented.

(34) 1. Section 11 (1a), Section 12 (1) 3, Section 18 (2) 4, Section 19 (1e), Section 19 (2) 1 lit. b and Section 20 (1) are to be applied to sales that are executed after June 30, 2010.

2nd § 3 paragraphs 13 and 14, § 3a paragraph 11 lit. a, § 3a paragraph 11a, § 3a paragraph 14 line 15, § 6 paragraph 1 line 10 lit. b, Section 6 (4) (3a), Section 19 (1c), Article 1 (3) (1) lit. h, Art. 1 para. 6, Art. 3 para. 1 no. 1 lit. h and Art. 3 Para. 5 No. 1 are to be applied to sales and other matters that are carried out or occur after December 31, 2010.

3rd Article 6 (3) applies to imports made after December 31, 2010.

4th Art. 28 para. 2 comes into force on July 1, 2011.

5. Section 21 (2) applies for the first time to pre-registration periods beginning after December 31, 2010.

6. Section 21 (6) is to be applied for the first time when assessing the 2011 calendar year.

(35) Section 4 (5) and Section 6 (1) 9 lit. d sublit. aa, bb and cc, each in the version of the Federal [Law BGBl. I No. 54/2010](#) , are to be applied for the first time to sales and other matters that are executed or occur after January 1, 2011. Section 6 (1) 9 lit. d sublit. dd is no longer applicable to sales after December 31, 2010.

(36) 1. Section 6 (1) 10 lit. c expires on December 31, 2010 and is no longer applicable to sales after December 31, 2010.

2nd Section 6 (4) 2 and Art. 6 (2) 2 in the version of the Budget [Accompanying Act 2011, Federal Law Gazette I No. 111/2010](#) , come into force on January 1, 2011 and are applicable to imports and intra-Community acquisitions that after December 31, 2010.

3rd Section 19 (1a) last subparagraph is to be applied to sales carried out after December 31, 2010.

(37) Section 19 (1) second sentence, Section 19 (1e), Section 27 (4) first sentence and [No. 1](#) of the Annex, each in the version of the Federal [Law BGBl. I No. 76/2011](#) , refer to sales and other To apply circumstances that occur or occur after December 31, 2011.

(38) 1. Section 6 (2) last subparagraph in the version of the 1st Stability Act 2012, [Federal Law Gazette I No. 22/2012](#), is to be applied with regard to Section 6 Paragraph 1 No. 16 to rental and lease agreements that begin after August 31, 2012, provided that the construction of the building by the entrepreneur has not started before September 1, 2012, and Section 6 Paragraph 1 No. 17 on

residential property acquired after August 31, 2012. The start of construction is to be understood as the point in time at which construction work is actually started with the existing building permit, i.e. actual manual construction work is taking place. Section 6 (2) last subparagraph in the version of the 1st Stability Act 2012 does not apply if the recipient of the benefit uses the property for sales that he / she uses to receive an allowance under Section 1, Section 2 or Section 3 (2) of the Health and Social Aid Act, [Federal Law Gazette No. 746/1996](#) .

2nd Section 12 (10) third and fourth sub-paragraphs in the version of the 1st Stability Act 2012, [Federal Law Gazette I No. 22/2012](#) , and the omission of Section 12 (10a) are to be applied to corrections to input tax amounts, the land (including the expenses that need to be capitalized) and the costs of major repairs) that the entrepreneur uses or uses for the first time after March 31, 2012 in his company as fixed assets (whereby § 12 Para. 12 must be observed) and if the rental (transfer of use) of land for residential purposes Contract for rental (transfer of use) concluded after March 31, 2012. Section 12 (10) third and fourth subparagraph and Section 12 (10a), each in the version before the 1st Stability Act 2012, [Federal Law Gazette I No. 22/2012](#), are still applicable to corrections to input tax amounts that relate to land (including expenses that need to be capitalized and the cost of major repairs) that the entrepreneur had as fixed assets for the first time in his company before April 1, 2012 (note § 12 (12)) uses or uses, or if the leasing (transfer of use) of land for residential purposes is concluded before April 1, 2012 for the rental (transfer of use).

3rd Section 18 (10) in the version of the 1st Stability Act 2012, [Federal Law Gazette I No. 22/2012](#) , [applies](#) to land within the meaning of Section 6 (1) 9 lit. a that the entrepreneur uses or uses for the first time after March 31, 2012 in his company as fixed assets (whereby § 12 Para. 12 is to be observed) and if the rental agreement (transfer of use) of land for residential purposes is the conclusion of the contract for the rental (Surrender of use) after March 31, 2012.

(39) 1. Section 3a (12) 1 and 2, Section 4 (9), Section 11 (1), Section 1a, Section 2, Section 3, Section 4, Section 6, Section 8 Section 3 , § 12 para. 15, § 17 para. 1, § 20 para. 6, § 24 para. 7, § 27 para. 7, Art. 1 para. 3 no. 1 lit. e, Art. 3 para. 1 no. 1 lit. e, Art. 4 Para. 3, Art. 11 Para. 1 first sentence, Art. 11 Para. 4, Art. 11 Para. 5 and Art. 25 Para. 4, each in the version of the Federal [Law BGBl. I No. 112/2012](#) , come into force on January 1, 2013 and are to be applied for the first time to sales and other matters that are executed or occur after December 31, 2012.

2nd Section 12 (1) 1 in the version of the Federal [Law Gazette I No. 112/2012](#) comes into force on January 1, 2013 and is to be applied for the first time to sales to the entrepreneur that are executed after December 31, 2012.

3rd Z 6, Z 22 lit. g, Z 33, Z 41, Z 42 lit. b and Z 42 lit. c the system will expire on December 31, 2012; however, they continue to apply to deliveries and intra-Community acquisitions made before 1 January 2013 and to imports for which the import sales tax liability arises before 1 January 2013.

4th The changes in section 12 (12) and section 22 (1) and (2) are to be applied from the 2014 tax year. An additional requirement is that the first use or use by the entrepreneur in his company as fixed assets takes place after December 31, 2013.

(40) Section 11 (6) in the version of Federal [Law BGBl. I No. 13/2014](#) comes into force on March 1, 2014 and is to be applied to sales and other matters that take place after February 28, 2014 occur.

(41) § 3a paragraphs 13 to 16, § 22 paragraphs 1 and 1a, § 25a with heading, Art. 25a with heading and Art. 28, each in the version of the Budget Accompanying Act 2014, [Federal Law Gazette I No. 40/2014](#) , come into force on January 1, 2015 and are to be applied for the first time to sales and other matters that are executed after December 31, 2014. If sales pursuant to Section 3a (13) in the version of the aforementioned federal law are carried out after December 31, 2014, this only applies to the portion of the

remuneration that was not received before January 1, 2015. The application for claiming the special arrangement under Article 25a (1) is possible from October 1, 2014.

(42)

1. Section 3a (15), Section 4 (9), Section 6 (1) no.17, Section 10 (2) and (3) no.1, no.2, no.4, no.5 and no.7 to no.12 as well as Annex 1 and Appendix 2, Section 12 (2) 2a, Section 13 (1), Section 14 (1) 1, Section 22 (1) and (2), Section 24 (1) and (2) and Art. 11 1 and para. 5, each in the version of the Federal [Law BGBl. I No. 118/2015](#) , come into force on January 1, 2016 and are to be applied for the first time to sales and other matters that take place after December 31, 2015 occur. For sales and other matters that are executed or occur after December 31, 2015 and before May 1, 2016, § 10 para. 2 no. 4 lit. b and lit. c and Z 8 in the version before Federal [Law BGBl. I No. 118/2015](#) continue to apply.

2nd Section 10 (3) 3 in the version of Federal [Law BGBl. I No. 118/2015](#) comes into force on May 1, 2016 and is to be applied for the first time to sales and other matters that take place after April 30, 2016 occur. Section 10 (2) applies to sales and other matters that are executed or occur between May 1, 2016 and December 31, 2017 and for which a booking and advance payment or advance payment was made before September 1, 2015 Z 4 lit. b and lit. c continue to apply in the version before the Federal [Law BGBl. I No. 118/2015](#) .

3rd § 10 Paragraph 3 [No. 6](#) in the version of the Federal [Law BGBl. I No. 118/2015](#) comes into force on May 1, 2016 and is to be applied for the first time to sales and other matters that are carried out after April 30, 2016 occur. For sales and other matters that are executed or occur between May 1, 2016 and December 31, 2017 and for which a deposit or advance payment was made before September 1, 2015, Section 10 Paragraph 2 No. 8 continue to apply in the version prior to Federal [Law BGBl. I No. 118/2015](#) .

4th Section 22 (8) expires on December 31, 2015 and is no longer applicable to sales and other matters that take place after December 31, 2015.

(43) 1. Section 6 (4) 7 and 8 and Section 26 (1) and (3) 2, each in the version of the Federal [Law Gazette I No. 163/2015](#) , come into force on May 1, 2016.

2nd Section 23 (1), (3), (4) and (8), each in the version of Federal [Law BGBl. I No. 163/2015](#) , come into force on January 1, 2022 and are to be applied for the first time to sales and other matters that arise after the 31. December 2021.

(44) 1. Section 6 (1) 9 lit. a, line 16, line 27, paragraph 2 and paragraph 6 lit. e, § 10 Paragraph 3 No. 11, § 12 Paragraph 10 and Paragraph 13, § 19 Paragraph 1b lit. b and c, § 25a Paragraph 15, Appendix 1 Z 23 and Z 32 as well as Art. 25a Paragraph 13, each in the version of the Federal [Law BGBl. I No. 117/2016](#) , come into force on January 1, 2017 and are to be applied for the first time to sales and other matters that are executed after December 31, 2016.

2nd Section 7 (5) 2 and 6 (2) lit. a each in the version of the Federal [Law BGBl. I No. 117/2016](#) , come into force on May 1, 2016 and are to be applied for the first time to sales and other matters that are executed after April 30, 2016.

(45) Section 10 (2) 1 lit. c, Z 3 lit. c and lit. d and para. 3 [no.3](#) in the version of the Federal [Law BGBl. I No. 12/2018](#) comes into force on November 1, 2018 and is to be applied for the first time to sales and other matters that take place after October 31, 2018 occur.

(46) 1. Section 6 (1) 11 lit. a, Section 17 (1) first sentence, Section 25a (1), Section 27 (5), Appendix 1 (32) and Article 3a (5), each in the version of the Federal [Law Gazette I No. 62/2018](#) , also come into play Effective January 1, 2019 and are to be applied for the first time to sales and other matters that are executed or occur after December 31, 2018.

2nd Section 13 (1) in the version of the Federal [Law Gazette I No. 62/2018](#) comes into force on November 1, 2018 and is to be applied for the first time to sales and other matters that take place after October 31, 2018 .

3rd Section 23 (7) in the version of the Federal [Law Gazette I No. 62/2018](#) , comes into force on January 1, 2022 and is to be applied for the first time to sales and other matters that take place or occur after December 31, 2021 .

4th Section 27 (1) to (3) expires on January 1, 2019 and is no longer applicable to sales and other matters that take place or occur after December 31, 2018.

(47)

1. Section 18 (11) and (12) and Section 27 (1) (1), each in the version of Federal [Law BGBl. I No. 91/2019](#) , come into force on January 1, 2020 and are to be applied for the first time to sales and other matters that are executed or occur after December 31, 2019.

2nd Section 3 (8a) (except lit. b), Section 24 (13), Section 25a, Section 27 (1) (2) (excluding import mail order) and Section 3, Art. 3 (3), Section 5 and Section 6, Art. 3a para. 5 no. 1 lit. c, Art. 11 para. 1 no. 4 and para. 5, Art. 25a and Art. 28 para. 1, each in the version of the Federal [Law BGBl. I No. 91/2019](#) , come into force on January 1, 2021 and are to be applied for the first time to sales and other matters that are executed or occur after December 31, 2020.

3rd Section 6 (4) 9, Section 20 (7) and Section 26a, each in the version of Federal [Law BGBl. I No. 91/2019](#) , come into force on January 1, 2021 and are the first to be imported after the December 31, 2020. If the technical and organizational requirements for the determination, removal and collection of the import sales tax for objects with a total value of no more than 22 euros are met before January 1, 2021, Section 6 (4) No. 9 in the version before the Federal [Law Gazette I No. 91/2019](#) no application from this point in time. This point in time must be announced by the Federal Minister of Finance in the Federal Law Gazette.

4th Section 3 (3a), Section 3 (8a) lit. b, Section 11 (1) (2a), Section 19 (2) (1a), Section 25b, Section 27 (1) 2 (for import mail order), Art. 6 (4) and Art. 12 (2), respectively in the version of the Federal [Law BGBl. I No. 91/2019](#) , enter into force on January 1, 2021 and are to be applied for the first time to deliveries for which payment is accepted after December 31, 2020. The application for claiming the special regulation according to § 25b is possible from October 1, 2020.

(48) § 5. 4, Z 2, § 26, para. 3 and Z 1 § 27. 5 and 8 and Art. 6, para. 3, both in the version of the Federal Law [Gazette. I no. 104/2019](#) , occur effective July 1, 2020 and are to be applied for the first time to sales and other matters that are executed or occur after June 30, 2020.

(49)

1. § 3 paragraph 15, § 6 paragraph 1 line 27, § 10 paragraph 2 lines 8 and 9, § 12 paragraph 2 line 2a, § 21 paragraph 6, Article 1a, Article 3 paragraph 1 and 2, Art. 7 Para. 1 Numbers 1 and 3 to 5 as well as Para. 2, Art. 21 Para. 3, Para. 4 Para. 2, Paras. 6 and 7 and Art. 24 Para. 1 lit. a, in each case in the version of the Federal [Law BGBl. I No. 103/2019](#) , come into force on January 1, 2020 and are to be applied for the first time to sales and other matters that are executed or occur after December 31, 2019.

2nd Section 22 (6) in the version of the Federal [Law Gazette I No. 103/2019](#) comes into force on January 1, 2020 and is to be applied for the first time to assessment periods beginning after December 31, 2019.

*) The contract and its entry into force will be announced at a later date. (Note: the contract was announced with [Federal Law Gazette No. 45/1995](#) and entered into force on 1.1.1995)

Temporary versions of individual legal regulations

§ 29. (Note: Paragraph 1 repealed by [Federal Law Gazette No. 201/1996](#))

(2) With regard to the provisions of the Value Added Tax Act 1972, Federal Law Gazette No. 223/1972 , the following applies:

(Note: Z 1 repealed by Federal Law Gazette No. 201/1996)

2nd Section 10 (2) 9 of the Sales Tax Act 1972 applies to sales made before January 1, 1997.

3rd Section 12 (8) of the VAT Act 1972 applies up to and including the 1996 tax year.

(3) Exclusion from input tax deduction in accordance with § 12 paragraph 3 does not occur if sales acc. Section 6 (1) 7 before January 1, 1997.

(4) For sales that are carried out before January 1, 1997, § 6 Paragraph 1 No. 26 reads:

"26. a) the delivery of objects if the entrepreneur could not deduct input tax for these objects and the delivered or removed objects

- exclusively for tax exempt according to Z 8 to 25 or

- according to lit. b used tax-exempt activity;

b) the temporary use of objects for purposes that lie outside the company (Section 1 (1) (2) (a)) if these objects have always been used in the company exclusively for an activity that is tax-free according to points 8 to 25; "

(5) Section 6 (1) nos. 18 to 22 shall only apply to sales that are made after December 31, 1996. The same applies to section 6 subsection 1 item 25, insofar as the services mentioned in section 6 subsection 1 item 18 are concerned.

(6) Section 10 (3) (2) shall apply to taxable transactions that are carried out before January 1, 1997.

(7) Section 4 (9), Section 20 (4) and Section 21 (7) are to be applied to sales before January 1, 2001, after May 8, 2001 and before April 1, 2002.

(8) Until further notice, the provisions of this Federal Act apply as a transitional regulation for the taxation of trade between the Member States - as far as they are not directly applicable (e.g. for the taxation of purchases) they apply accordingly - supplemented by the corresponding articles in the Annex (internal market) .

(9) For the application of the provisions of Section 12 Paragraphs 10 and 11, the Federal Government's activities in the field of telecommunications are considered commercial or professional from January 1, 1987, and the turnover in accordance with Section 1 Paragraph 1 Numbers 1 and 2 of the Sales Tax Act applies 1972 exempted from the Federal Government's telecommunications activities carried out after December 31, 1986 and before May 1, 1996, except for the delivery of private branch exchanges by post.

Changeover of long-term contracts

§ 30.(1) If a service that is provided after the point in time specified in § 28 (1) first sentence is based on a contract that was concluded before the point in time in § 28 (1) first sentence, then after this A different tax rate is to be applied, the turnover becomes taxable, tax-exempt or not taxable, which requires one part of the contract from the other to adequately compensate for the additional or reduced VAT burden. This does not apply if the parties have expressly or conclusively agreed otherwise or if no other fee had been agreed even if the changes were known.

(2) Paragraph 1 applies mutatis mutandis to an amendment to this law.

Execution

§ 31. (1) The Federal Minister of Finance is responsible for the implementation of this Federal Act.

(2) The Federal Minister of Justice is also entrusted with the implementation of Sections 11 and 30 and Art. 11 of the Annex - provided that it concerns civil law provisions.

Appendix 1

(to § 10 Para. 2 UStG)**List of items subject to the 10% tax rate**

1. Bees (subheading 0106 41 00 of the Combined Nomenclature) and assistance dogs in accordance with Section 39a of the Federal Disabled Persons Act , [Federal Law Gazette No. 283/1990](#) , which are intended exclusively for the personal use of disabled people.
- 2nd Meat and edible offal (Chapter 2 of the Combined Nomenclature).
- 3rd Fish other than ornamental fish; Crustaceans, molluscs and other aquatic invertebrates (Chapter 3 of the Combined Nomenclature, excluding subheadings 0301 11 00 and 0301 19 00).
- 4th Milk and milk products; Bird eggs; natural honey; edible products of animal origin, not elsewhere specified or included (Chapter 4 of the Combined Nomenclature).
5. Vegetables and dry, released legumes, whether or not peeled or chopped (headings 0701 to 0714 of the Combined Nomenclature).
6. Edible fruits and nuts (items 0801 to 0813 of the Combined Nomenclature).
7. Spices (items 0904 to 0910 of the Combined Nomenclature).
- 8th. Cereals (Chapter 10 of the Combined Nomenclature).
9. Milling products (headings 1101 to 1104 of the Combined Nomenclature).
- 10th Flour, semolina, flakes, granules and pellets of potatoes (heading 1105 of the Combined Nomenclature).
11. Flour and semolina of dry legumes of heading 0713; Flour, meal and powder of products of Chapter 8 (subheadings 1106 10 00 and 1106 30 of the Combined Nomenclature).
- 12th Starch of wheat, corn and potatoes (subheadings 1108 11 00, 1108 12 00 and 1108 13 00 of the combined nomenclature).
13. Goods of Chapter 12 of the Combined Nomenclature, namely
 - a) Oil seeds and oleaginous fruits and flour made from them (headings 1201 to 1208 of the Combined Nomenclature),
 - b) Hops (flower cones), fresh or dried, whether or not ground, otherwise crushed or in the form of pellets; Lupulin (heading 1210 of the combined nomenclature),
 - c) Mint, linden flowers and leaves, sage, chamomile flowers, elderflower and other house tea (from subheading 1211 90 86 of the Combined Nomenclature),
 - d) Rosemary, mugwort, basil and dost put up for retail sale as a spice (from subheadings 1211 90 86 of the Combined Nomenclature),
 - e) Carob, sugar beet, fresh, chilled, frozen or dried, whether or not ground; Fruit stones and kernels and other vegetable products (including unroasted chicory roots of the *Cichorium intybus sativum* variety) of a kind used primarily for human consumption, not elsewhere specified or included (subheadings 1212 91 20, 1212 91 80, 1212 92 00, 1212 94 00, 1212 99 and 1212 99 41 of the Combined Nomenclature),
 - f) Straw and chaff from cereals, raw, whether or not chopped, ground, pressed or in the form of pellets (heading 1213 00 00 of the Combined Nomenclature).
14. Pectin substances, pectinates and pectates (subheading 1302 20 of the Combined Nomenclature).
15. Goods of Chapter 15 of the Combined Nomenclature, namely
 - a) Lard and poultry fat (subheading 1501 10 90 and subheading 1501 90 00 of the combined nomenclature),
 - b) Premierjus and Speisetalg (from subheading 1502 10 90 of the Combined Nomenclature),
 - c) Oleomargarine (from subheading 1503 00 90 of the Combined Nomenclature),

- d) edible vegetable oils and their fractions, whether or not refined, but not chemically modified (subheadings 1507 10 90, 1507 90 90, 1508 10 90, 1508 90 90, positions 1509 and 1510 00, subheadings 1511 10 90, 1511 90 11, 1511 90 19, 1511 90 99, 1512 11 91, 1512 11 99, 1512 19 90, 1512 21 90, 1512 29 90, 1513 11 91, 1513 11 99, 1513 19 11, 1513 19 19, 1513 19 91, 1513 19 99, 1513 21 30, 1513 21 90, 1513 29 11, 1513 29 19, 1513 29 50, 1513 29 90, 1514 11 90, 1514 19 90, 1514 91 90, 1514 99 90, 1515 11 00, 1515 19 90, 1515 21 90, 1515 29 90, 1515 30 90, 1515 50 19, 1515 50 99, 1515 90 11, 1515 90 29, 1515 90 39, 1515 90 51, 1515 90 59, 1515 90 91 and 1515 90 99 of the Combined Nomenclature),
 - e) edible animal or vegetable fats and oils and their fractions, fully or partially hydrogenated, transesterified, reesterified or elaidinated, whether or not refined, but not further processed (from subheadings 1516 10 and 1516 20 of the Combined Nomenclature),
 - f) Margarine; edible mixtures or preparations of animal or vegetable fats and oils and of fractions of various fats and oils of this chapter, except edible fats and oils and their fractions of heading 1516 (subheadings 1517 10, 1517 90 10, 1517 90 91 and 1517 90 99 of the combined Nomenclature),
- 16. Preparations of meat, fish or crustaceans, molluscs and other aquatic invertebrates (Chapter 16 of the Combined Nomenclature).
 - 17th Sugar and confectionery, excluding chemically pure fructose and chemically pure maltose (Chapter 17 of the Combined Nomenclature, excluding subheadings 1702 50 00 and 1702 90 10).
 - 18th Cocoa powder without added sugar or other sweeteners; Chocolate and other cocoa-containing food preparations (items 1805 00 00 and 1806 of the Combined Nomenclature).
 - 19th Preparations made from cereals, flour, starch or milk; Bakery products (Chapter 19 of the Combined Nomenclature).
 - 20th Preparations of vegetables, fruits, nuts or other parts of plants, excluding fruit and vegetable juices (items 2001 to 2008 of the Combined Nomenclature).
 - 21. Various food preparations (subheading 2101 30 and headings 2102 to 2106 of the combined nomenclature, excluding syrups from subheadings 2106 90 in containers intended exclusively for serving by a dispensing system).
 - 22. Water (from subheading 2201 90 00 of the Combined Nomenclature).
 - 23. Milk and milk products of headings 0401, 0402, 0403 and 0404, with additives, excluding additives of coffee, tea or mate and extracts, essences and concentrates of coffee, tea or mate and preparations based thereon (from subheadings 2202 99 91, 2202 99 95 and 2202 99 99 of the Combined Nomenclature).
 - 24th Vinegar (heading 2209 of the Combined Nomenclature).
 - 25th Table salt (subheading 2501 00 91 of the Combined Nomenclature).
 - 26. Commercial ammonium carbonate and other ammonium carbonates as well as disodium carbonate (subheadings 2836 99 17 and 2836 20 00 of the combined nomenclature).
 - 27. Acetic acid (subheading 2915 21 00 of the Combined Nomenclature).
 - 28 Saccharin and its salts (subheading 2925 11 00 of the Combined Nomenclature).
 - 29. Mixtures of odoriferous substances and mixtures (including alcoholic solutions) based on one or more of these substances, of a kind used in the food industry put up for retail sale (from subheading 3302 10 of the Combined Nomenclature).
 - 30th Gelatin (from subheading 3503 00 10 of the Combined Nomenclature).
 - 31 Prepared enzymes containing nutrients (from subheading 3507 90 of the Combined Nomenclature).
 - 32. Sweeteners (from subheadings 3824 99 92 and 3824 99 93 of the combined nomenclature)

33. Goods of Chapter 49 of the Combined Nomenclature

- a) Books, brochures and similar prints, whether or not in loose sheets or sheets (heading 4901 and from heading 9705 00 00 and 9706 00 00 of the Combined Nomenclature),
- b) Newspapers and other periodicals, whether or not containing images or advertising (heading 4902 of the Combined Nomenclature),
- c) Picture albums, picture books and drawing or coloring books, for children (heading 4903 00 00 of the Combined Nomenclature),
- d) Sheet music, handwritten or printed, whether or not with pictures, whether or not bound (heading 4904 00 00 of the Combined Nomenclature),
- e) all types of cartographic products, including wall maps, topographic maps and globes, printed (heading 4905 of the Combined Nomenclature).

34. Drug.

Appendix 2**(to § 10 Paragraph 3 and § 24 UStG)****List of items subject to the 13% tax rate**

1. Live animals of subheadings 0101 30 00, 0101 29 10, 0101 90 00 and positions 0102 to 0105 of the Combined Nomenclature.
- 2nd Bulbs, bulbs, tubers, root tubers and rhizomes, dormant, in growth or in flower; Chicory plants and roots (excluding chicory roots of heading 1212) (heading 0601 of the Combined Nomenclature).
- 3rd Other living plants (including their roots), cuttings and grafts; Mushroom mycelium (heading 0602 of the combined nomenclature).
- 4th Flowers and blossoms and their buds, cut, for binding or ornamental purposes, fresh (from heading 0603 of the Combined Nomenclature).
5. Foliage, leaves, twigs and other parts of plants, without flowers and flower buds, as well as grasses, mosses and lichens, for binding or ornamental purposes, fresh (subheading 0604 20 of the Combined Nomenclature).
6. Goods of Chapter 12 of the Combined Nomenclature, namely
 - a) Seeds, fruits and spores for sowing (heading 1209 of the Combined Nomenclature),
 - b) Turnips, fodder beet, roots for fodder, hay, alfalfa, clover, esparsette, fodder cabbage, lupins, sweet peas and similar fodder, whether or not in the form of pellets (heading 1214 of the Combined Nomenclature).
7. Residues and waste from the food industry; prepared feed (Chapter 23 of the Combined Nomenclature).
- 8th. Animal and vegetable fertilizers (except guano), whether or not mixed together, not chemically treated (from heading 3101 00 00 of the Combined Nomenclature).
9. Firewood, in the form of logs, logs, twigs, bundles of twigs or similar shapes; Wood in the form of flakes or chips; Sawdust, wood waste and wood scrap, whether or not pressed into pellets, briquettes, logs or similar forms (heading 4401 of the Combined Nomenclature).
- 10th Works of art, namely
 - a) Paintings (eg oil paintings, watercolors, pastels) and drawings made entirely by hand, except drawings of heading 4906 00 00 and hand-painted or hand-decorated industrial products; Collages and similar decorative images (heading 9701 of the Combined Nomenclature),
 - b) Original prints, cuts and prints (heading 9702 00 00 of the Combined Nomenclature),

- c) Original sculptural products, of all kinds of materials (heading 9703 00 00 of the Combined Nomenclature),
 - d) Tapestries, hand-woven, based on original designs by artists, but no more than eight copies per work (from heading 5805 00 00 of the Combined Nomenclature),
 - e) Textile goods for wallcovering based on original designs by artists, but no more than eight copies per work (from heading 6304 of the Combined Nomenclature).
11. Postage stamps, stamps, tax stamps, first day covers, postal stationery and the like, canceled or not canceled, but neither valid nor intended for circulation in the country of destination (Item 9704 00 00 of the Combined Nomenclature),
- 12th Zoological, botanical, mineralogical or anatomical collections and collections; Collection pieces of historical, archaeological, paleontological, ethnological or coinological value (heading 9705 00 00 of the Combined Nomenclature).
13. Antiques over 100 years old (heading 9706 00 00 of the Combined Nomenclature).

Article III

Amendments to the Value Added Tax Act 1994

(Note: from [BGBl. I No. 59/2001](#), to §§ 4, 6, 7, 11, 12, 14, 17, 21, 22, 24, 24a, Art. 1, 3 and 21, [BGBl. No. 663/1994](#))

(Note: Z 1 and 2 concern the changes to the UStG)

3rd Section 4 (9), Section 6 (1) 27, Section 6 (4) 9, Section 7 (1) 3 lit. c, § 11 para. 6, § 12 para. 6, § 12 para. 13, § 14 para. 1 no. 1 lit. a and lit. b, section 17 (2) (2), section 17 (3), section 21 (1a), section 21 (2), section 21 (6), section 22 (7), section 24 (5) and section 24a (b) 3, Art. 1 para. 4 no. 2, Art. 3 para. 5 no. 1, Art. 21 para. 9, each in the version of the Federal [Law Gazette I No. 59/2001](#), are to be applied to sales and other matters, executed or occurring after December 31, 2001.

Article 79 Entry

into force and transitional provisions

(Note: from [BGBl. I No. 135/2009](#), to §§ 6 and 10, [BGBl. No. 663/1994](#))

(1) Art. 2 (amendment of the General Civil Code), Art. 3 (amendment of the Marriage Act), Art. 4 (amendment of the Reproductive Medicine Act), Art. 6 (amendment of the jurisdiction standard), Art. 7 (amendment of the Criminal Code), Art. 27 (Amendments to the Income Tax Act 1988), Art. 28 (Amendments to the Corporation Tax Act 1988), Art. 29 (Amendments to the Value Added Tax Act 1994), Art. 30 (Amendments to the Valuation Act 1955), Art. 31 (Amendments to the Fees Act 1957), Art. 33 (amendment of the Federal Tax Code), Art. 34 (amendment of the Alcohol Tax Act), Art. 61 (amendment of the Physicians Act 1998), Art. 62 (amendment of the Salary Insurance Act 2002), Art. 63 (amendment of the Pharmacy Act), Art. 72 (Amendment of the Student Support Act), Art. 76 (Amendment of the Development Aid Act), Art. 77 (amendment to the Federal Act on Tasks and Organization of the Foreign Service - Statute) and Art. 78 (Federal Act on the Granting of Privileges and Immunities to International Organizations) enter into force on January 1, 2010.

(2) The penal provisions amended by this Federal Act shall not apply in criminal matters in which the judgment was passed in the first instance before their entry into force. After a judgment has been set aside as a result of an appeal for annulment, an appeal, resumption or renewal of the criminal proceedings or as a result of an objection, however, steps within the meaning of sections 1 and 61 of the Criminal Code must be followed.