BMF: Flat rate for distribution of total sales prices in the catering and hotel industry LinkedIn



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BMF: Flat-rate for the distribution of total sales prices in the catering and hotel industry

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1 background

According to the Corona Tax Assistance Act, the reduced tax rate for the cons food on the spot applies for the period from July 1, 2020 to June 30, 2021 (see Newsletter 16 | 2020). On June 29, 2020, the Federal Council also approved th Corona Tax Assistance Act, according to which the standard tax rate will be re 19% to 16% and the reduced tax rate from 7% to 5%. The reduced tax rates ap period from July 1, 2020 to December 31, 2020 (see KMLZ VAT Newsletter 1 2020 and 23 | 2020).

The question subsequently arose for the catering trade as to how the remunera rate total sales prices for food and beverages (so-called combination offers) sh apportioned in relation to the current tax rates (e.g. buffet including drinks, mumenu incl Wine accompaniment). Similar practical problems arise for accomm companies, which have to split the flat rate for accommodation (reduced tax rate breakfast (standard tax rate) separately according to tax rates.

2 Flat rate for total sales prices in the catering trade



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individually. However, the breakdown by retail price cannot lead to appropriat there are no retail prices. This problem exists e.g. B. with free refill offers for part of a buffet, for which there are regularly no retail prices.

According to the BMF letter dated 02.07.2020, the tax authorities do not object temporary application of the reduced tax rate for the delivery of food for constructions spot if the share of the remuneration attributable to the beverages is included i distribution of the total purchase price for food and beverages 30% of the flat

3 Adjustment of the existing flat rate for accommodation services

Short-term accommodation services, such as B. Hotel nights, are subject to the rate in accordance with Section 12 Paragraph 2 No. 11 Sentence 1 UStG. Accord Para. 2 No. 11 S. 2 UStG, the reduced tax rate does not apply to ancillary servinot directly used for accommodation. The tax authorities list, for example, wh should not directly serve as accommodation. The divisional requirement then breakfast in particular (see Sect. 12.16 Para. 8 Clause 4 indent 1 UStAE). In the authorities permitted a flat rate for the distribution of the remuneration in the case of a flat rate for accommodation and services not directly serving accommodation (e.g. breakfast)



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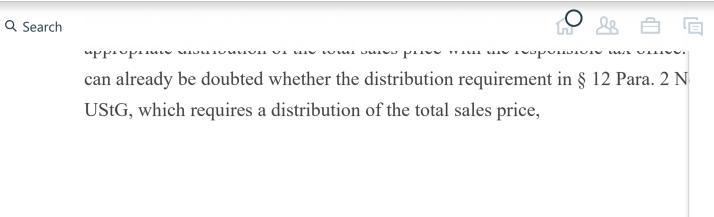
remuneration for the services that are not subject to the regular tax rate (e.g. m parking lot, telephone and internet) 15% (instead of 20%) of the package price for this is that breakfast (with the exception of drinks) in the period from July June 30, 2021 is now subject to the reduced tax rate, just like overnight accom

4 practical consequences

Against the background of the actual distribution difficulties as well as the lin validity of the tax rate reduction, the flat rate makes sense for the catering trad the flat rate is likely to result in incorrect results. This is the case if the actual j fee for the delivery of drinks deviates significantly from the 30% of the total s Affected companies should therefore check whether the remuneration share fc of drinks corresponds to approximately 30% of the total sales price. If the fee delivery of beverages is much lower, a breakdown according to the retail price available, z. B. according to the use of goods.

Basically, the adjustment of the flat rate for services that do not directly serve accommodation also initially simplifies the accommodation companies. However, if they only offer breakfast in addition to the overnight stay and no other services such as parking









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