

Added Tax Act (VATA)

UStG

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footnote

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Implementation of the
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Implementation of the
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Headline: letter abbreviation as amended d. Art. 31 4 Nr. 1 G Abs. V. 22/09/2005 I 2809 MWV 01/01/2006

The G d as Chapter One. G v. 26/11/1979 I in 1953 was adopted by the Bundestag with the consent of the Bundesrat and gem. d. Chapter II

Art. 16 on 01.01.1980, the enabling legislation contained in it on
30.11.1979 entered into force.

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first section

Control object and scope

§ 1 Taxable transactions

(1) Turnover tax the following transactions:

1. Supplies of goods and services which a trader in Germany for consideration as part of his company. The controllability not apply if the transaction is effected due to legal or administrative order or is required by the law as being performed;
2. (repealed)
3. (repealed)
4. The importation of goods within the country or in the Austrian territories of Jungholz and Mittelberg (import tax);
5. Community acquisition in the country for consideration.

(1a) Transactions in the context of a sale of a business to another trader for his business are not subject to sales tax. A business sale occurs when a company or separately in the outline of a company-run business as a whole for consideration or not transferred or introduced into a society. The recipient trader takes the place of the transferor.

(2) domestic the purposes of this Act, the territory of the Federal Republic of Germany and the territory of Büsingen, Helgoland, the free zones of control type I in accordance with § 1 para. 1 sentence 1 of the Customs Service Law (free ports), water and tidal flats between the territorial boundary and the respective beach line and the German ships and German aircraft in areas not belonging to the customs territory. Abroad for the purposes of this Act is the area that is not domestic afterwards. A conversion within the national territory, it is irrelevant for taxation does not depend on whether the entrepreneur is a German national, a resident or within the country, maintains a permanent establishment in Germany, issued the invoice or receiving the payment.

(2a) The Community region within the meaning of this Act includes domestic as defined in paragraph 2, sentence 1 and the territories of the other Member States of the European Union, which are recognized under the law as domestic those Member States (rest of Community territory). The Principality of Monaco is considered territory of the French Republic; the Isle of Man is considered territory of the United Kingdom of Great Britain and Northern Ireland. Third territory for the purposes of this Act is the area that is not the Community. (3) The following transactions which are effected in the open ports and in the waters and waddings between the territorial limit and the respective beach line are to be treated as domestic transactions:

1. Supplies of goods and intra-Community acquisitions of goods which are intended for use or consumption in the designated areas or to supply equipment or a means of transport when the objects
 - a) are not acquired for the company of the customer, or
 - b) can be used by the customer solely or partly for a tax-exempt according to § 4 point 8 to 27 and 29 activity;

2. Other services that

- a) will not run for the company of the recipient, or
 - b) can be used by the recipient solely or partly for a tax-exempt according to § 4 point 8 to 27 and 29 activity;
3. the supplies within the meaning of § 3 para 1b and other services within the meaning of § 3 para 9 a.;
4. the supply of goods, which in the time of delivery
- a) in a customs approved Freeport processing traffic or a customs specially authorized Freeport storage or
 - b) in free circulation import VAT law;
5. other services that run under an inward processing or storage as defined in paragraph 4 letter a;
6. (repealed)
7. Community acquisition purchaser of a new vehicle, said by the in § 1a. 3 and § 1b Abs. 1,.

Supplies and other services to legal entities of public law and their intra-Community acquisition in the designated areas are to be regarded as transactions referred to in points 1 and 2, if the entrepreneur is not based on records and supporting evidence to the contrary credibly.

§ 1a Intra-Community acquisition

(1) An intra-Community acquisition for consideration is when the following conditions are met:

1. When a subject at a delivery to the customer (purchaser) in the area of a member state in the territory of another state, or from the rest of the Community in the in § 1. 3 designated areas, even if the supplier of the object in the joint area has introduced
2. the acquirer
 - a) an entrepreneur who acquires the goods for his business, or
 - b) a legal person who is not an entrepreneur or not acquiring the item for their company, and
3. the delivery to the buyer
 - a) is performed by a contractor for consideration within the course of his business and
 - b) is tax-free under the law of the Member State which is responsible for the taxation of the supplier, not because of the special scheme for small entrepreneurs.

(2) As Community acquisition paid the movement applies an object of the company from the rest of the Community in the domestic by a contractor at his disposal, with the exception to an only temporary, even if the operator has inserted the article in the joint area. The entrepreneur is the acquirer.

(2a) An intra-Community acquisition according to paragraph 2, is not present in the case of § 6b. (3) An intra-Community acquisition within the meaning of paragraphs 1 and 2 is not available if the following conditions are met:

1. The transferee
 - a) an entrepreneur who executes only exempt transactions which result from the deduction to exclude,
 - b) is not applicable) a contractor for the sales tax according to § 19 para. 1,
 - c) a contractor who uses the subject of the execution of transactions for which control is set according to the average rates of § 24, or

d) a legal person who is not an entrepreneur or not acquiring the item for their company, and

2. the total amount of charges for acquisitions referred to in paragraph 1 no. 1 and paragraph 2 did not exceed the amount of EUR 12 500 in the previous calendar year and this amount not expected to exceed the current calendar year (acquisition threshold).

(4) The buyer may waive the application of paragraph 3. A waiver to use a license issued to the purchaser tax identification number to the supplier applies. The waiver binds the buyer for at least two calendar years.

(5) Paragraph 3 does not apply to the purchase of new vehicles and excise goods. Excise duty for the purposes of this Act, mineral oils, alcohol and alcoholic beverages and tobacco products.

§ 1b Intra-Community acquisition of new vehicles

(1) The acquisition of a new vehicle by an acquirer, not a part of those referred to in § 1a. 1 no. 2, 1 is subject to the requirements of § 1a.

No. 1 Community acquisition. (2) vehicles for the purposes of this Act are

1. motorized land vehicles the capacity of more than 48 cubic centimeters or the power of more than 7.2 kilowatts;

2. Craft with a length of more than 7.5 meters;

3. aircraft whose maximum take off weight of more than 1,550 kilograms.

Set 1 does not apply in § 4 no. 12 set 2 and no. 17 letter b designated vehicles. (3) A vehicle is considered to be new

if the

1. Land Vehicle has not traveled over 6,000 km or if his first start at the time of the acquisition no longer lags than six months;

2. Water vehicle has not traveled more than 100 hours on the water, or when his first start at the time of the acquisition no longer lags than three months;

3. aircraft has not been used for more than 40 hours of operation or if its first operation does not return is more than three months at the time of acquisition.

§ 1c Intra-Community acquisition by diplomatic missions, international institutions and armed forces of the Parties to the North Atlantic Treaty

(1) An intra-Community acquisition within the meaning of § 1a is not available when an object enters at a delivery from the territory of another Member State into the domestic and the transferee following facilities are, if they are not entrepreneurs or article not for their company acquire:

First domestic-based permanent diplomatic missions and career consular posts,

2. resident in Germany international organizations or

3. other domestic armed forces stationed Parties to the North Atlantic Treaty.

These facilities are not considered No purchaser within the meaning of § 1a para.. 1 2. § 1b remains unaffected. (2) The intra-Community acquisition for consideration within the meaning of § 1a para. 2 spending is considered an article by the German forces from the rest of the Community in the domestic for the use of those forces or of the civilian staff accompanying them, if the supply of goods to German forces in the rest of the Community or importation has not inferior to those forces of taxation.

§ 2 entrepreneurs, businesses

(1) entrepreneur who pursues commercial or professional activity. The company covers the entire business or professional activity of the trader. Commercial or professional, any

sustainable activity for generating revenue, although the intent to make a profit, missing, or an association of persons shall act only against their members. (2) The commercial or professional activity is not exercised independently,

1. insofar as natural persons, whether individuals or groups, a company is incorporated so that they are obliged to follow the instructions of the entrepreneur,
2. if a legal person is financially after the overall picture of the actual conditions, economically and organizationally integrated into the company of the controlling (affiliation). The effects of the tax group is limited to internal services between the domestically located assets. These business units are to be treated as a business. If the controlling company's management abroad, the most economically important part of the enterprise applies domestically and the entrepreneur.

(3) (deleted)

footnote

(+++ § 2 para. 3: cf. To apply § 27 22 +++..)

§ 2a vehicle supplier

Who supplies domestically a new vehicle that gets in the delivery part of the Community, will, if he is not an entrepreneur within the meaning of § 2, treated for this delivery as an entrepreneur. The same applies if the supplier is a new vehicle entrepreneur as defined in § 2 and not carrying out the transaction as part of the company.

§ 2 b Legal entities of public law

(1) Subject to paragraph 4 legal entities of public law are not considered as an entrepreneur as defined in § 2, unless they engage in activities which they engage in as public authorities, even if they related to these activities dues, fees, contributions or other charges levied. Sentence 1 shall not apply if a treatment would result in a non-entrepreneurs to significant distortions of competition. (2) Significant distortions of competition are deemed to be deficient if

1. the revenue generated by a legal person of public law in the calendar year of similar activities expected to exceed 17 500 euros each or not
2. comparable, on a private basis services rendered without the right to waiver (§ 9) subject to a tax exemption.

(3) If a service is performed to another legal entity under public law, significant distortions of competition are deemed to be deficient if

1. the services can be provided only by legal persons of public law by law or
2. cooperation is determined by common specific public interests. This is usually the case when

a legal public) benefits on long-term arrangements that are

b) the benefits serve to maintain public infrastructure and the perception of all stakeholders incumbent public task

c) the services are provided exclusively against reimbursement and

yields d) the service provider similar services primarily to other legal entities of public law.

(4) Even if the conditions in paragraph 1 are given, sentence 1, legal entities of public law of the other requirements of § following activities are in the presence of 2, paragraph 1, with the exercise always as an entrepreneur:

1. (repealed)

2. (repealed)
3. the services of surveying and cadastral authorities in carrying out tasks of state survey and real estate cadastre with the exception of assistance;
4. performed the activities of the Federal Agency for Agriculture and Food, as far as to make market order, stocking and food aid;
5. activities of the Council called on 28 November 2006 on the common system of VAT (OJ. L 347, 11.12.2006, p 1) in the amended Annex I to Directive 2006/112 / EC, unless the extent of those activities is not insignificant.

footnote

(+++ § 2b see To apply § 27 22 +++..)

§ 3 Delivery, other services

(1) Deliveries of an entrepreneur are transactions in which he or a third party to a customer or a third party on its behalf on his behalf, in their own name to have an object (to dispose of them).

(1a) as a supply for consideration applies the introduction of an object of the company from the domestic market in the rest of the joint area by a contractor at his disposal, with the exception to an only temporary, even if the operator has inserted the article in the home. The entrepreneur is regarded as the supplier. Sentences 1 and 2 shall not apply in the case of § 6b. (1b) as a supply for consideration shall be treated

1. the application of goods by a contractor of his business assets for purposes which are outside the company;
2. the free gift of an object by an entrepreneur to his staff for his private use, provided there are no attentions;
3. any other free gift of an item, other than gifts of small value or of giving samples for business purposes.

Prerequisite is that the object or its component parts have wholly or partly deductible. (2) (deleted)

(3) In the Commission's Rules (§ 383 of the Commercial Code) is located in front of a delivery between the principals, the commission. In the sales commission of commission applies to the purchasing commission of the principal of, as a buyer.

(4) If the trader has taken over the treatment or processing of an object and he used this material, which he procured itself, the service must be regarded as a supply (factory delivery), if it not only concerns with the fabrics to ingredients or other incidental matters. This is true even when the objects with the land are firmly connected.

(5) If a purchaser to the supplier by-products or wastes resulting from the treatment or processing of the passed him object return, so the delivery is limited to the content of the article with the components which remain the customer. This also applies if the customer instead generated during the treatment or processing of by-products or waste objects returns the same way they worked regularly in his company. (5a) The place of delivery is intended the subject §§ 3c, 3e and 3g to in paragraphs 6 to 8. (6) When the item is delivered by the supplier, the customer or a representative of the supplier or by the customer or third party transported ships, the delivery shall be treated as being where the transport or dispatch starts to the purchaser or on his behalf to a third party. Transport is any movement of an object. Goods are dispatched when someone can perform or arrange transport by an independent commissioner. Dispatch begins with the handover of the object at the officer.

(6a) Close multiple operators in the same subject from delivery transactions and passes this object in transport or dispatch directly from the first contractor to the last collector (number of operations), the transport or shipment of the article is assigned to only one of the supplies. If the item is delivered while transported or by the first entrepreneurs in the series ships that transport or dispatch is assigned its delivery. If the item is delivered by the last customer transported or shipped, the transport or dispatch of delivery is attributable to him. Is that the item carried by a purchaser or sent, at the same time supplier is (middlemen), transport or shipment is attributable to him, unless he can prove that he has promoted the object as a supplier or sent. Where the object of the supply in the area of a member state in the territory of another state, and uses the intermediary with respect to the supplying entrepreneur until the start of transport or dispatch a tax identification number which has been issued to it by the Member State of the departure of the transport or dispatch, is assign the transport or dispatch his delivery. Where the object of the supply in the third country, is to start with a sufficient proof according to clause 4, when the intermediary with respect to the supplying entrepreneur until the start of transport or dispatch a tax identification number or tax identification number used issued to it by the Member State of the departure of the transport or dispatch. Where the goods supplied by third territory into the Community, it must be of sufficient evidence to sentence 4, when the item is delivered on behalf of the intermediary or through indirect representation (Article 18 of Regulation (EU) no. 952/2013 of European Parliament and of the Council of 9 October 2013 establishing the Community customs Code of the Union, OJ. L 269 registered by 10.10.2013, p.1) on its behalf for duty-free circulation.

(7) If the item is delivered not transport or transfer, delivery is executed where the object is the time of the power of disposal. In the cases of paragraph 6 the following shall apply:

1. supplies that precede the transport or shipment delivery, shall be treated as being where the transport or dispatch of the article begins.
2. supplies that follow the transport or shipment delivery, shall be treated as being where the transport or dispatch of the object ends.

(8) Where the object of the delivery in the transport or dispatch from the third territory in the domestic, the place of supply of the goods shall be deemed to domestically if the supplier or his agent paying the import tax is. (8a) (deleted)

(9) Other services are services that no deliveries are. You can also in an omission or toleration of any act or consist of a state. (9a) One other service for remuneration shall be treated

1. the use of the company associated with the object, which is wholly or partly deductible present one, by a contractor for purposes which are outside of the company, or for the private use of its staff, unless attentions; This does not apply when the deduction according to § 15 paragraph 1b is excluded or when to perform a pilot correction according to § 15a paragraph 6a;
2. the free provision of another other performance by the contractor for purposes which are outside of the company, or for the private use of its staff, provided everything attentions.

(10) About Can an entrepreneur a principal who has handed him a material for the production of an article, instead of the article to a similar subject, as he likes to produce it in his company such stuff, so the service is the entrepreneur as plant capacity, when the fee is calculated independently for the power type of a work wage of the difference between the market value of the received material and of the provided subject matter. If turned in the provision of any other service (11) an entrepreneur and however he is doing in its own name on behalf of others, this service shall be furnished to him and from him.

Will (11) an entrepreneur in the provision of any other service that is provided over a telecommunications network, an interface or a portal on, he is referred to in paragraph 11 as its own behalf and on behalf of acting. This does not apply if the provider of other services expressly designated by the contractor as a service and this comes in the contractual arrangements between the parties expressed. This condition is satisfied when

First issued in the participating of each in providing entrepreneurs or available calculations, the other service as defined in sentence 2 and the providers of these services are provided;

2. issued in the recipient or available from the other power calculations in the sense of the movement 2 and the provider of this service are specified.

Sentences 2 and 3 shall not apply if the operator in respect of the provision of other services as defined in sentence 2

1. the billing of the service recipient authorized
2. Authorizes the provision of other services or
3. lays down the general conditions of service provision.

Sentences 1 to 4 shall not apply if the contractor clears and settles only payments in respect of the service provided any other performance within the meaning of sentence 2 and is not involved in the provision of other services. (12) An exchange is when the consideration for delivery to a delivery. A similar exchange turnover is when the consideration for another service in a delivery or other services. (13) A certificate (single-purpose or multipurpose coupon) is an instrument in which

1. an obligation to accept it as full or partial consideration for a supply or other service and
2. the object of delivery or other performance or the identity of the supplier are shown either on the instrument or in related documents, including the conditions for the use of this instrument.

Instruments that allow only to a discount, are no coupons within the meaning of the sentence 1. (14) A certificate as defined in paragraph 13, in which the place of delivery, or other service, to which the coupon applies, and for those transactions are fixed tax due at the time of issue of the voucher, is a single-purpose voucher. Transmits an entrepreneur a single-purpose voucher in their own name, the transfer of the voucher is considered the supply of goods or the provision of other services to which the voucher relates. Transmits an entrepreneur a single-purpose voucher on behalf of another entrepreneur, this transfer is considered supply of goods or provision of other services to which the coupon applies, by the entrepreneur, done in the name of the transfer of the voucher. Is the designated in the single-purpose voucher services provided by another operator than the one that issued the voucher in their own name, the entrepreneur providing the service is treated as if it had provided the designated in the voucher power to the exhibitor. The actual delivery or the actual provision of other services for which a single-purpose voucher will be accepted as consideration applies in cases of sentences 2 to 4 not as an independent sales. (15) A certificate as defined in paragraph 13, which is not a single-use voucher, is a multipurpose voucher. The actual delivery or the actual provision of the services supplied;

footnote

(+++ § 3 13 to 15. For use see § 27 +++ 23..)

§ 3a place of supply

(1) A supply of services is carried out, subject to paragraphs 2 to 8 and §§ 3b and 3e at the place operates from which the entrepreneur his company. If the service is supplied by a permanent establishment, the permanent establishment is considered the place of supply.

(2) A supply of services that runs to a trader for his business, is subject to paragraphs 3 to 8 and §§ 3b and 3e carried out at the place operates from which the recipient his company. If the service is supplied to the permanent establishment of an entrepreneur, instead of the place of establishment shall prevail. Sentences 1 and 2 apply accordingly with any other power to an exclusively non-corporate active legal person holding a VAT identification number has been issued, and any other power to a legal person and is not an entrepreneur both entrepreneurial; This does not apply for other services, which are intended solely for the private use of staff or a partner.

1. A supply of services in connection with a plot is carried out where the property is located. As other services related to a plot in particular to look at:

- a) other services as defined in § 4 no. 12,
- b) other services related to the sale or purchase of land,
- c) other services that serve the development of land or the preparation, coordination or execution of works.

2. The short-term rental of a means of transport is performed on the place where this means of transport is actually put at the receiver. As a short term in the sense of the sentence 1 is a rental applies for a continuous period

- a) not more than 90 days, in water transport,
- b) not more than 30 days at other means of transport.

Renting a means of transport, which is not to be regarded as current as defined in sentence 2, to a recipient who is not an entrepreneur, for the company's performance is based was still a non-corporate active legal person of a VAT identification number is, is provided at the place where the beneficiary is resident or established. If it is in the means of transport to a pleasure craft, rental service is performed at the place notwithstanding sentence 3, where the pleasure boat is actually put to the recipient, if also the seat of the management or a permanent establishment of the entrepreneur, from where is physically carried out this performance, is at this location.

3. The following other services will be carried out where they are physically carried out by the contractor:

- a) cultural, artistic, scientific, teaching, sporting, entertainment or similar services, such as services related to trade fairs and exhibitions, including the powers of the respective organizers and related activities, which are essential for the exercise of benefits to a recipient who is not an entrepreneur, for the company's performance is relative, even a non-corporate active legal entity that has been granted a tax identification number,
- b) to be consumed on the spot (power restoration) when dispensing is not made), the dispensing of food and beverages on board a ship, in an aircraft or trains in transit within the community area,
- c) Work on movable tangible property and the assessment of these items for a recipient who is not an entrepreneur, for the company's performance is carried out, even a non-corporate active legal person holding a VAT identification number has been issued.

4. A switching power to a receiver that is not an entrepreneur, performance is relative for his business, even a non-corporate active legal person holding a VAT identification number has been issued, shall be given to the place where the underlying transaction is considered to be executed.

5. The granting of admission to cultural, artistic, scientific, educational, sporting, entertaining or similar events, such as fairs and exhibitions, and the related other services to a trader for his business or a non-corporate active legal person of a Value added tax-

has been issued identification number, is provided at the place where the event is actually performed.

(4) If the holder of the in sentence two other benefits neither an entrepreneur for the company's performance is relative, even a non-corporate active legal entity that has been granted a tax identification number, and he has his residence or principal place in a third territory, that supply of services is carried out at his residence or domicile. Other services within the meaning of sentence 1 are:

1. the grant, transmission and perception of patents, copyrights, trade marks and similar rights;

Second other services that serve advertising or public relations, including the services of advertising agents and advertising agencies;

Third other benefits from the activities as a lawyer, patent attorney, accountant, tax agent, accountant, certified public accountant, expert witness, engineer, board member, interpreters and translators as well as similar services provided by other entrepreneurs, in particular the legal, economic and technical advice;

4th data processing;

5th the supplying of information, including industrial practice and experience;

6th a) banking and financial transactions, particularly in § 4, number 8 letters a to h referred to type and management of credit and credit guarantees and insurance transactions of the kind specified in § 4, point 10,

b) the other hard work in gold, silver and platinum. This does not apply for coins and medals from these precious metals;

7th the supply of staff;

8th. the absence of one of the rights specified in item 1;

9th the renunciation to exercise all or part of a commercial or professional activity;

10. The renting physical objects, excluding means of transport;

11. (repealed)

12. (repealed)

13. (repealed)

14 providing access to the gas network, to the electricity system or to heating or cooling networks and the transmission, the transmission or distribution through these networks and the provision of other so directly related other services.

(5) If the recipient of the designated set in 2 other services

First for the company's performance is based is not a businessman,

2. not only non-corporate active legal person holding a VAT identification number has been issued,

3. No legal entity and is both enterprising not entrepreneurial activity, in which the performance is not intended solely for the private use of staff or a partner,

the supply of services is carried out at the place where the recipient is resident, ordinarily resident or domiciled. Other services within the meaning of sentence 1 are:

1. the other services in the field of telecommunications;

2. radio and television broadcasting services;

3. the services electronically other benefits.

Sentence 1 shall not apply if the entrepreneur providing the service is established, its management, a permanent establishment or, in the absence of a seat, a management or a permanent establishment domiciled or habitually resident in one Member State and referred to the total amount of charges in sentence 2 Specialty benefits referred to in clause 1 resident individuals, ordinarily resident or established in other Member States in total EUR 10 000 in the previous calendar year

threshold and does not exceed the current calendar year. The performing entrepreneur can tell the IRS that he waives the application of the law. 3 The declaration binds the contractor for at least two calendar years.

(6) If a contractor who runs his company from a point in a third territory, location,

1. a 3 in subsection. 2 designated performance or long term rental of a means of transport,

2. A referred to in paragraph 4 sentence 2 number 1 to 10 other services to a resident of domestic legal entity under public law or

3. a number 2 in paragraph 5 sentence 1 and 2 described performance,

This power is different from paragraph 1, paragraph 3, point 2, paragraph 4 to treat set 1 or paragraph 5 as executed within the country, when it is used there or evaluated. If the service is performed by an establishment of an entrepreneur, sentence 1 applies correspondingly when the operating site is located in the third country.

(7) Rented an entrepreneur who runs his business from within the country, in the short term a rail vehicle, a bus and coach or a specific exclusively for the carriage of goods road vehicle, this power is to be treated runs in a third territory, notwithstanding paragraph 3 no. 2 as if the service is provided to a customer established in a third territory, entrepreneurs, the vehicle is intended for the company and is used in a third territory. If the hire of the vehicle executed by a permanent establishment of an entrepreneur, sentence 1 applies correspondingly when the operating site is located within the country. (8) If a contractor a goods transport performance, a loading, unloading, handling and similar 3b with the transport of an object in connection standing benefits within the meaning of § paragraph

2, a work on movable objects or an assessment of these objects, a travel advance in terms of § 25, paragraph 1, sentence 5 or an event performance in connection with trade shows and exhibitions is to treat these performance notwithstanding paragraph 2, as executed in the third country, if the power generated is used or evaluated. Sentence 1 shall not apply if the services referred to in any of the mentioned in § 1, paragraph 3 areas are actually executed.

footnote

(. +++ § 3a 5 set 3 to 5: For use see § 27 24 1 +++ set..)

§ 3b place of transport services and related other services

(1) A movement of a person is performed where the carriage is effected. such carriage extends not only to the domestic market, falling only part of the benefit under this law, which is attributable to the domestic market. Sentences 1 and 2 shall apply mutatis mutandis to the transport of goods, which is not an intra-Community movement of goods within the meaning of paragraph 3 if the recipient neither an entrepreneur for the company's performance is relative, even a non-corporate active legal person, a tax identification number has been given. The Federal Government may determine by ordinance to simplify the taxation procedure approved by the Bundesrat that for promotions,

1. short domestic transport routes as foreign and short foreign transport routes are considered to be domestic;

2. Promotions on short journeys made sales are not as in § 1. Areas designated 3 treated domestically in.

(2) The loading, unloading, handling and similar related to the transport of goods related services to a recipient who is not an entrepreneur, for the company's performance is relative, even a non-corporate active legal person holding a VAT - identification number has been issued, be performed where it is actually provided by the contractor.

(3) The transport of goods, which begins in the territory of a Member State in the territory of another Member State (intra-Community transport of goods) sent to a recipient who is not an entrepreneur is, the power is obtained for the company, nor a Not

corporate active legal person holding a VAT identification number has been issued, will be carried out at the place where the transport of the goods begins.

§ 3c place of delivery in special cases

(1) When a movement at a delivery of the subject by the supplier or a third party commissioned by from the territory of a Member State into the territory of another Member State or from the rest of the Community in the in § 1 para. 3 territories referred or sent, it shall delivery in accordance with paragraphs 2 to 5 when executed where the transport or dispatch ends. This also applies if the supplier has introduced the subject into the Community. (2), paragraph 1 is applicable when the pickup

1. not one of those mentioned in § 1a para. 1 no. 2 people or

2. a) is an entrepreneur, the only non-taxable transactions leading to exclusion from the deduction, or

b) is a small business, which is freed by the law of charge of the taxation member state of the control or in any other way except from taxation, or

c) is an entrepreneur who applies the flat-rate scheme for farmers under the laws of the State responsible for taxation Member State, or

d) is a legal entity that is not an entrepreneur or not acquiring the item for their company,

and as one of the letters a to d referred to pickup either the authoritative acquisition threshold exceeds even omitted application. In the event of termination of the transport or dispatch in the territory of another Member State fixed by that Member State acquisition threshold shall prevail.

(3) paragraph 1 does not apply, if not exceed has at the supplier of the total amount of charges which is allocated to the deliveries in a member state, the relevant delivery threshold for the current calendar year and not exceeded in the previous calendar year. Authoritative delivery threshold

1. in the event of termination of the transport or dispatch at home or in the designated in § 1 3 areas, the amount of 100,000 euros.

2. in the case of termination of the transport or dispatch in the territory of another member state of fixed by that Member State amount.

If the authoritative delivery threshold is not exceeded (4), the supply even the termination of the transport or dispatch is considered to be taken from the place where the supplier waives the application of paragraph 3. The surrender shall be declared to the competent authority. It binds the supplier for at least two calendar years.

(5) Paragraphs 1 to 4 shall not apply to supplies of new vehicles. Paragraph 2 no. 2 and paragraph 3 shall not apply to supplies of excise goods.

§ 3d place of intra-Community acquisition

Community acquisition is effected in the territory of the Member State in which the object is at the end of the transport or dispatch. Used by the purchaser to the supplier a license issued to him by another Member State tax identification number, the acquisition is valid as long in the territory of that state as effected until the purchaser to demonstrate that the acquisition has been taxed by the designated in clause 1 Member State or § 25b. 3 as taxed applies the first purchaser if its statement compulsory according to § 18a paragraph 7 set 1 number 4 is met.

§ 3e place of delivery and catering services in transit on board a ship, in an aircraft or trains

(1) If an object on board of a ship, delivered in an aircraft or trains in transit within the community area or there executed another service, in the dispensing of food and beverages for consumption on the spot (restoration power) is , whichever is

Departure of the respective means of transport in the Community territory as a place of delivery or other performance.

(2) The movement within the joint area as defined in paragraph 1, the carriage or the section deals with the transport between the place of departure and the destination of the conveyor in the common area without stopover outside the Community. Departure in the sense of the set 1 is the first place can enter within the community area, where travelers in the means of transport. Destination within the meaning of sentence 1 is the last place to leave the means of transport within the Community territory, where travelers. Round trip are considered separate promotions.

§ 3f (repealed)

§ 3g place of supply of gas, electricity, heat or cold

(1) If a supply of gas through the natural gas system, of electricity or of heat or cooling energy through heating or cooling networks to an entrepreneur whose main activity is in relation to the acquisition of those goods in the delivery and whose own consumption of these items of lesser importance is, is the place of delivery of the place where the customer operates his business. If the delivery is carried out on the establishment of an entrepreneur within the meaning of sentence 1, so instead of the place of establishment shall prevail.

(2) In a supply of gas through the gas grid, electricity or heat or cold through heating or cooling networks to other than the customer specified in paragraph 1, the delivery is considered to place the place to which the customer actually uses the objects or consumed. Far as the goods of this customer is not actually used or consumed, they are considered in the place used or consumed at which the customer has his seat, a permanent establishment to which the goods are supplied, or his residence.

(3) articles, whose place of delivery is determined according to paragraph 1 or 2 are not to apply the rules of § 1a. 2 and § 3. 1a.

second part

Tax exemptions and tax refunds

§ 4 Exemptions on deliveries and other services

.. Of the areas covered by § 1 paragraph 1 No. 1 sales are tax-free:

1. a) the export supplies (§ 6) and the job processing of objects exported (§ 7),
b) the intra-Community supplies (§ 6a); This does not apply if the entrepreneur of his duty to submit the recapitulative statement (§ 18a) has not complied with or if he has made these incorrect or incomplete with respect to the respective delivery. § 18a paragraph 10 shall remain unaffected;
- Second Sales for sea and for aviation (§ 8);
- Third the following other services:
 - a) the cross-border transport of goods, to transport by the international railway freight traffic, and other miscellaneous services if the services aa) directly related to objects of export or imported objects

refer transported in external transit in the third country, or
bb) on goods imported into the territory of a Member State of the European Union obtain and the cost is included for achievements in the tax base for such imports. are not exempt transportations of the in § 1 3 # 4 point a designated items from a free port in the domestic..;
 - b) the movement of objects to and from the islands that make up the Azores and Madeira;
 - c other services), which are directly related to imported goods, for customs temporary use in the directions indicated in § 1. 1, no. 4 areas

has been granted, when the power receiver is a foreign customer (§ 7. 2). This does not include other services relating to means of transport, pallets and containers.

The provision does not apply to referred to in paragraphs 8, 10 and 11 turnovers and for the treatment or processing of goods, including plant capacity within the meaning of § 3 para. 10. The conditions for exemption must be demonstrated by the operator. The Federal Ministry of Finance may, with the approval of the Bundesrat, determine by regulation how the operator has to prove;

4th the supply of gold to central banks;

4a. the following transactions:

a) if the item is delivered is stored in connection with the delivery in a VAT warehouse or is the supply of the items referred to in Appendix 1 to an entrepreneur for his company in a VAT warehouse. The outsourcing of an object from a VAT warehouse exemption omitted for the previous paging delivery, the paging previous intra acquisition or previous paging import; This does not apply if the item is stored in connection with the outsourcing to another VAT warehouse in Germany. A swap is the final removal of an article from a VAT warehouse.

b) associated with the services of storage, preservation, to improve the packaging and commercial grade or the preparation of the distribution or resale of stored objects directly. This does not apply if the goods are processed so through the services that they are suitable to be supplied at the retail level.

The exemption does not apply to services to entrepreneurs who use these for execution of transactions for which the tax is fixed according to the average rates of § 24th The conditions for exemption must be demonstrated by the operator clear and easily verifiable. VAT warehouse each land or land portion may be in Germany, which is intended for the storage of said objects in Appendix 1, and is operated by a bearing holder. It can span multiple storage locations. The VAT warehouse requires the approval of the responsible for the storekeeper tax office. The request must be made in writing. The authorization shall be granted if an economic need exists for the operation of the VAT warehouse and the storage company provides a guarantee for its proper management;

4b. the foregoing an import supply of goods, where the purchaser or his representative introduces the subject of the delivery. This applies accordingly for supplies that are preceded by the deliveries listed in sentence. 1 The conditions for exemption must be demonstrated by the operator clear and easily verifiable;

5th the mediation

a covered by the numbers 1, point a, point 2 to 4b, and numbers 6 and 7 turnovers),

b) the cross-border transport of passengers by aircraft or sea-going vessels,

c) of the turnover caused exclusively in the third country,

d) the supplies which are to be treated according to § 3. 8 as being performed at home.

Does not exempt the mediation is sales through travel agencies for travelers. The conditions for exemption must be demonstrated by the operator. The Federal Ministry of Finance may by ordinance approved by the Bundesrat, as the entrepreneur has to prove,

6th a) supplies and other services of the federal railways at Community stations, change operation stations, border service links and transit routes to railway authorities based abroad,

b) (deleted)

c) the supply of inserted articles to the third land area except areas to § 1. 3, based collector, as far as the objects temporary use has been granted in the directions indicated in § 1. 1, no. 4 areas customs and, this grant applies after the delivery. the supplies are not exempt from means of transport pallets and containers,

d) transport of passengers in the passenger and ferries with water vehicles for sea when the passenger transport between domestic ports and Helgoland be carried out,

e) the delivery of food and beverages for consumption abroad in place in dealing with vessels for maritime transport between a domestic and foreign seaport and between two sea ports. Domestic ports within the meaning of the set 1 are also the free ports and ports on Helgoland;

7th deliveries, except deliveries of new vehicles within the meaning of § 1b para. 2 and 3, and the other services

a) to other Parties to the North Atlantic Treaty, are not covered by the in § 26 para. 5 Exemptions designated when the revenues for the use or consumption by the armed forces of the Parties, civilian staff accompanying them or intended for supplying their messes or canteens and the forces of the common defense effort,

b) to the stationed in the territory of another Member State by the armed forces of the Parties to the North Atlantic Treaty, provided they are not carried out to the armed forces of that Member State,

c) to the in the territory of another Member State established permanent diplomatic missions and consular representations and their members and

d) intergovernmental producers established in the territory of another member state institutions and their members.

The subject matter of delivery must in the case of the set 1, point b to d conveyed into the area of another member state or be sent. For the exemptions to 1 lit b to d, the force in the other member state conditions prevail. The conditions of the exemptions must be demonstrated by the operator. In the exemptions to 1 lit b to d the entrepreneur has to detect the current in the other Member State requirements in that the collector a, a self-issued certificate prescribed to it by the competent authority of the other member state or if he is authorized to do so according to the officially pattern surrenders. The Federal Ministry of Finance may by ordinance approved by the Bundesrat,

8th.

a) the granting and negotiation of credit,

b) transactions and the exchange of sales of legal tender. This does not apply if the cash will be implemented due to their metal content or their collector value,

c) the transactions in the financial debts, checks and other negotiable instruments and the negotiation of those transactions, except the collection process,

d) transactions and the exchange of sales in the deposits, the current accounts, payments, transfers, and the collection of commercial paper,

e) Sales in the business with securities and the negotiation of those transactions, except for the safekeeping and administration of securities,

f) the sales and service of sales of units of companies and other associations,

g) the assumption of obligations, guarantees and other securities and the negotiation of those transactions,

h) the management of undertakings for collective investment in transferable securities within the meaning of § 1, paragraph 2 of the Investment Code, the management of these comparable alternative investment funds as defined in § 1, paragraph 3 of the Investment Code and the management of pension schemes within the meaning of the Insurance Supervision Act,

i) the turnover of the valid domestic official stamps at face value;

j) (deleted)

k) (deleted)

9th

a) the transactions governed by the property acquisition control law,

b) transactions which fall under the racing and lottery law. are not exempt the products covered by the Betting and Lotteries Act transactions which are exempt from the Betting and Lotteries tax or of which that tax is generally not charged;

10th

a) the performance on the basis of an insurance relationship within the meaning of Insurance Tax Act. This also applies if the payment of the insurance premium is not subject to insurance tax;

b) the services are that other people will be procured insurance coverage;

11th

revenues from activities as building society representatives, insurance agents and brokers;

11a. The following, in the German running from 1 January 1993 to 31 December 1995 Bundespost TELEKOM and the German Telekom AG:

a) the provision of lines of the telephone network and the integrated services digital network, and the provision of the outgoing connections from these compounds within these networks and mobile terminals,

b) the provision of transmission paths in the network monopoly of the Federal,

c) the broadcasting and transmission of radio signals including the assignment of the necessary transmission facilities and other facilities, as well as the reception and distribution of broadcast signals in broadband distribution networks, including the provision of cable terminals;

11b. Universal services in accordance with Article 3, paragraph 4 of Directive 97/67 / EC of the European Parliament

and of the Council of 15 December 1997 on common rules for the development of the internal market of Community postal services and the improvement of quality of service (OJ. L 15, 21.1.1998, p 14, L 23, 30.1.1998, p 39) which was last amended by Directive 2008/6 / EC (OJ. L 52, 27.2.2008, p 3), as amended. The exemption requires that the entrepreneur has committed itself according to a certificate from the Federal Central Tax Office against that authority, coverage throughout the territory of the Federal Republic of Germany, the whole of the universal service or a portion of those benefits pursuant to sentence 1 offer. The exemption does not apply to services provided by the entrepreneur

a) on the basis of individually negotiated agreements or

b) due to general terms and conditions to different quality conditions or at lower prices than in accordance with generally for everyone accessible tariffs or under § 19 of the Postal Law of 22 December 1997 (Federal Law Gazette I, p. 3294), the last by Article 272 Regulation of 31 October 2006 (BGBl. 2407) has been changed, in its current version, approved charges;

12th

a) relate to rental and lease of land, permissions for which the provisions of civil law relating to immovable property, and sovereign rights, the uses of land,

b) the provision of real estate and land portions for use on the basis of a contract or directed to the transfer of ownership preliminary contract,

c) the order, the transmission and transfer of exercise of real usage rights to land.

are not exempt the letting of living rooms and bedrooms, which holds an entrepreneur for short-term accommodation of guests, the letting of sites for parking of vehicles, short-term rental on campsites and rental and leasing of equipment and machinery of all kinds, to an operating system include (operation devices), even if they are essential components of a property;

- 13th the services that provide the communities of apartment owners in the sense of the Condominium Act in the Federal Law Gazette Part III, classification number 403-1, revised version published in its current version at the apartment owners and part owner, insofar as the services in respect of use of the common property to use, its maintenance, repair and other administrative and supply of heat and similar objects exist;
- 14th
- a) medical treatment in the field of human medicine, which are carried out activity as a doctor, dentist, medical practitioner, physiotherapist, midwife or similar professional medical activity in the exercise. Sentence 1 does not for the supply or repair of dental prostheses (from subheadings 9021 21, and 9021 29 00 of the tariff), and orthodontic appliances (from subheading 9021 10 of the Tariff), unless it has prepared the entrepreneur in his company or restored;
 - b) hospital and medical care, including diagnostics, diagnostic assessment, prevention, rehabilitation, obstetrics and hospice services and closely related activities, which are provided by public bodies. The benefit specified in clause 1 are also tax-free if they of
 - aa) approved hospitals according to § 108 of the Fifth Book of the Social Code or other hospitals that provide their services in social terms, under conditions comparable to those hospitals that are of public ownership or under § 108 of the Fifth Book of the Social Code are approved; are socially similar conditions when the power supply of hospital services authorized by hospitals of public ownership or under § 108 of the Fifth Book of the Social Code hospitals corresponding benefits and costs expected to be at least 40 percent of annual occupancy or billing days in patients eliminated
 - bb) centers for medical treatment and diagnoses or tests involved in the contractual medical care in accordance with § 95 of the Fifth Book of the Social Code or attend the Fifth apply the Social Code for the regulations of § 115,
 - cc) facilities that have been involved from the statutory accident insurance in accordance with § 34 of the Seventh Book of Social Law at the supply,
 - dd) devices with which supply contracts according to §§ 111 and 111a of the fifth Social Code exist,
 - ee) rehabilitation institutions with which contracts according to § 38 of the ninth book Social Code exist,
 - ff) Institutions apply to obstetrics, for the contracts under § 134 of the Fifth Book of the Social Code,
 - gg) hospice with which contracts according to § 39a para. 1 of the Fifth Social Code exist, or
 - hh) means by which contracts under § 127 in conjunction with § 126, paragraph 3 of the Fifth book consist of Social Law on the provision of non-medical dialysis services,
 - be provided and its kind is according to services, registration, the contract or scheme under the Social Security Code each refers to the, or
 - ii) the Sentences Act are provided by devices according to § 138 paragraph 1, sentence 1.
 - c) benefits under the letters a and b, in the framework of the GP-centered care according to § 73b of the Fifth Book of the Social Code or the specific supply according to § 140a of the Fifth Book are provided Social Code of facilities with which there are corresponding agreements, as well as benefits to safeguard the outpatient

Care in residential care facilities that are provided by institutions with which agreements are in the Fifth Book of the Social Code in accordance with § 119b;

d) (deleted)

e) the facilities called for the prevention of nosocomial infections and to prevent the spread of pathogens, particularly those with resistance, services provided by medical or hygiene specialist, in letters a and b, which these serve their treatment Benefits properly promulgated to provide existing commitments under the infection protection Act and the legal regulations of the countries according to § 23 paragraph 8 of the infection protection Act;

15th Sales of statutory social security institutions, the legal institution of basic benefits for job seekers after the Second Book of the Social Code and the common facilities according to § 44b of Book II of the Social Code, the local and regional social welfare institutions and the administrative authorities and agencies of the war victims, para. 1 including the carrier of the war victims

a) with each other,

b) to the insured, recipients of benefits under the Second Book of the Social Code, the receipt of social assistance or the beneficiaries;

15a. benefits based on law of Medical Services (§ 278 SGB V) and the Medical Service Federation (§ 281 SGB V) with each other and for the statutory social security institutions and their associations and for the support of basic security for job seekers after the Second Book of the Social Code and the shared facilities according to § 44b of Book II of the Social Code;

15b. Integration services after the Second Book of the Social Code, benefits for active Employment Promotion under Book III of the Social Code and similar benefits that the public law or other facilities are provided with social character of facilities. Other charitable for the purposes of this provision is a plant,

a) approved the Social Code in accordance with § 178 of Book III,

b) they have been closed for their achievements in sentence 1 contracts with the legal institutions of basic benefits for job seekers after the Second Social Code Book or

c), contracts have legal persons under public law which carry out these services with the objective of integration into the labor market, closed for services that are comparable to those under sentence 1;

15c. Benefits for participation in working life in accordance with § 49 of Book Nine of the Social Code, the under public law or other facilities are provided with social character of facilities. Other charitable for the purposes of this provision are rehabilitation services and facilities according to §§ 36 and 51 of Book Nine of the Social Code, with whom contracts pursuant to § 38 of Book Nine of the Social Code have been completed;

16th physically with the operation of facilities for the care or care, mentally or emotionally needy persons closely related services provided by

a) legal entities of public law,

b) facilities in which there is a contract in accordance with § 132 of the Fifth Book of the Social Code,

c) means by which a contract pursuant to § 132a consists of the Fifth Book of the Social Code, § 72 or § 77 of the Eleventh Book of the Social Code or providing services for home care or home care and this, according to § 26 para. 5 in conjunction with § 44 Seventh social Code are determined,

d) means providing services of home care or household aid and this, according to § 26, para. 5 in connection with the §§ 32 and 42 of the Seventh Social Code are determined,

e) means, with which an agreement under § 194 consists of Book Nine of the Social Code,

f) means that the Ninth Social Code are recognized according to § 225,

- g) facilities where they provide services that are country legally recognized as services to assist in daily life according to § 45a of the Eleventh Book of the Social Code,
- h) institutions with which an agreement pursuant to § 123 of the Ninth Book of the Social Code or the Twelfth consists of the Social Code in accordance with § 76,
- i) means by which a contract pursuant to § 8 paragraph 3 of the Act establishing the social security of Agriculture, Forestry and Horticulture on the granting of domestic nursing or domestic help according to §§ 10 and 11 of the Second Law on health insurance of farmers, § 10 of the law on old age of farmers or § 54, paragraph 2 of the Seventh social Code consists,
- j) Facilities which are recognized to be technically suitable interdisciplinary early intervention centers due to a country frame recommendation to § 2 of ECI Regulation,
- k) means the Code have been ordered as a supervisor according to § 1896, paragraph 1 of the Civil, if it is not to services that are paid by Code § 1908i paragraph 1 in combination with § 1835, paragraph 3 of the Civil, or
- l) devices in which the previous calendar year of care or care costs in at least 25 percent of cases of the statutory beams social security, the carriers of social welfare, the carriers of integration support according to § 94 of the Ninth Social Code or to carry out the war victims competent care administration have been including the support of war victims remunerated wholly or predominantly,

be provided. Benefits within the meaning of sentence 1 that are provided to l b of facilities after the letters are exempt to the extent it is their nature to services to which the recognition of the contract or agreement by social law or the remuneration each relates ;

17th

- a) the supply of human organs, blood and milk,
- b) the carriage of sick or injured persons with vehicles that are particularly adapted for this purpose;

18th

be closely provided to welfare and social security work, if these services by public bodies or other entities, which no systematic profit-making. Any profits nevertheless arising shall not be distributed, but must be used for the maintenance or improvement of the services by setting up services. For designated in other numbers of § 4 services, the exemption is only under the conditions specified therein into consideration;

18a. the services between the independent divisions of a political party, as far as these

Services are provided as part of the statutory tasks for a refund, and on condition that the party is not in accordance with § 18 paragraph 7 of the Law on Political Parties of the state funding is excluded;

19th

- a) the turnover of the blind, who do not employ more than two employees. Not as an employee, the spouse, the registered partner, the minor descendants, the parents of the blind man and the apprentices apply. The blindness is demonstrated by the events relevant to the taxation of income rules. The tax exemption does not apply to supplies of energy products within the meaning of § 1 para. 2 and 3 of the Energy Tax Act and alcohol products within the meaning of the Alcohol Tax Act if the blind has to pay for those products energy tax or alcohol tax, and for deliveries within the meaning of point 4a 1 lit a record 2,
- b) the following transactions of not point a falling holders of recognized workshops for the blind and the recognized associations of workshops for the blind within the meaning of § 226 of the Ninth Book of the Social Code: aa) the supply of goods Blind and additional goods,
 - bb) contributed the other services as far as when executed entirely blind to have;

- 20th
- a) revenues following facilities of federal, state, municipalities or districts: theaters, orchestras, chamber music ensembles, choirs, museums, botanical gardens, zoos, animal parks, archives, libraries and monuments of construction and horticulture. The same applies to sales of similar institutions in other business owners if the competent state authority to certify that they meet the same cultural functions as the bodies mentioned in sentence 1 above. Are also exempt from the sales directors stage and stage choreographers of facilities within the meaning of the sentences 1 and
- 2, if the competent state authority to certify that their artistic achievements directly serve these devices. Museums under that provision are scientific collections and art collections,
- b) the organization of theatrical performances and concerts by other entrepreneurs if the performances are provided by the under point a designated theaters, orchestras, chamber music ensembles or choirs,
- 21st
- a) directly to the school and educational purposes serving services of private schools and other general secondary or vocational facilities,
- aa) if approved as alternative schools in accordance with Article 7 para. 4 of the Basic Law state or are allowed by national law or
- bb) if the competent state authority certifies that them for a profession or a legal entity under public law to be deposited prepare test properly,
- b) directly to the school and educational purposes serving teaching services independent teachers
- aa) at universities in terms of §§ 1 and 70 of the Higher Education Act and public general or vocational schools or
- bb) at private schools and other general education or vocational training establishments, insofar as they meet the requirements of the letter a;
- 21a. (Deleted)
- 22nd
- a) be carried out lectures, courses and other events of a scientific or didactic nature serving of legal entities of public law, administrative and business schools, adult education centers or facilities that charitable purposes or the purpose of a professional association if revenue are used mainly to cover the cost,
- b) other cultural and sports events, which are performed by said in point a entrepreneurs, in so far as there is charge in subscriber fees;
- 23rd
- A teaching children and young people and closely related supplies and other services that are provided by public bodies entrusted with such tasks, or by other means, the objective with a body governed by public law is comparable) and which no systematic profit-making; any profits nevertheless arising shall not be distributed, but must be used for the maintenance or improvement of the services through the establishment of services,
- b) closely provided with the care of children and youth related supplies and other services, which recognized by public bodies or by other than charitable institutions. Other charitable for the purposes of this provision are institutions when aa) due to legal regulations in the field of social security act or
- bb provide) services, which in the previous calendar year, all or the most part was paid by public bodies,
- c) catering services towards students and students of higher education to higher laws of the countries at a state or state-approved cooperative education, public schools and alternative schools, in accordance with Article 7, paragraph 4 of the Basic Law

are state licensed or permitted under state law, as well as state-recognized supplementary schools by public bodies or by other means that not systematically aim to profit; any profits nevertheless arising shall not be distributed, but must be used for the maintenance or improvement of the services by setting up services.

Tax-free, the board and lodging and the other benefits in kind granted by the contractor to the persons involved in the provision of benefits under clause 1 letter a and b, as compensation for services rendered are. Children and young people within the meaning of sentence 1 letter a and b all people who are not yet 27 years old are. For the designated in points 15b, 15c, 21, 24 and 25 services, the exemption is only under the conditions specified therein into consideration;

24th the performance of the German Youth Hostel Association, Federation of Youth Hiking and Youth Hostels Association, including this association affiliated subdivisions, institutions and hostels, where the services are the articles of incorporation directly or people who work in these services, lodging, meals, and other benefits in kind as compensation be granted for services rendered. The same applies to the performance of other organizations, perform the same tasks under the same conditions;

25th Services youth services in accordance with § 2, paragraph 2 of the Eighth Book of the Social Code, the taking into care according to § 42 of the Eighth Book of the Social Code and benefits of the adoption agency after the adoption agency law, if these services of public youth services and other facilities are provided with social nature of carriers. Other charitable for the purposes of this provision are

a) recognized by the competent authority youth support voluntary youth welfare, churches and religious communities under public law,

b) means, as far as they

aa) have called for in the Eighth Book of the Social Code permission for their achievements or § § 44 or 45, para. 1, no. 1 and 2 of the Eighth not require Social Code permission,

bb provide) services, which in the previous calendar year, all or predominant part were tempered by public youth help or devices according to point a,

cc provide) services of day care for children for whom they of the Eighth Book of the Social Code are suitable according to § 23 paragraph 3, or

provide dd) benefits of the adoption agency, for according to § 4 paragraph it recognized one of the Adoption Act or authorized under § 4, paragraph 2 of the adoption agency law.

Are also exempt

a) the implementation of cultural and sporting events if the performances of the beneficiary of the youth welfare persons themselves rendered or the revenues are used mainly to cover the costs, and those services are closely related to the in sentence 1 services,

b) board and lodging and the benefits in kind which offer these facilities to the recipients of youth welfare services and staff in youth welfare and among individuals in benefits under sentence 1 as compensation for services rendered,

c) services that are provided by entities that have been appointed as guardians to § 1773 of the Civil Code or as a supplement nurses according to § 1909 of the Civil Code, unless it concerns services that compensated according to § 1835 paragraph 3 of the Civil Code become;

26th volunteering,

a) if it is exercised as legal entities of public law or

b) if the consideration for this activity only in reimbursement of expenses and a reasonable compensation for time failure;

- 27th a b) the supply of staff by religious or philosophical institutions for the number 14 in point, in points 16, 18, 21, 22 point a and spiritual in the activity specified numbers 23 and 25 and for the purposes of assistance,
- b) the provision of agricultural and forestry workers by legal entities under private or public law for agricultural and forestry holdings (§ 24 para. 2) with a maximum of three man-work units to bridge the failure of the holder or the full family helpers because of illness, accident, pregnancy, reduced capacity or death as well as the provision of operating assistants to the statutory the social security institutions;
- 28th the supply of goods for which the deduction under § 15 is excluded 1a or if the operator of the supplied articles has used only for a tax-free in accordance with the numbers 8 to 27 and 29 work.
- 29th other services of independent, domestic resident groups of persons whose members engaged in serving the common good, no business activity or serving the public good activity that is exempted in accordance with points 11b, 14 to 18, 20 to 25 or 27 from the tax, compared to these activities are used to their domestic resident members, insofar as these services are directly necessary for the exercise and the merger of its members calls for only the exact reimbursement of their share of the joint expenses, provided that such exemption is not likely to distort competition.

§ 4a tax rebate

(1) entities that exclusively and directly charitable, benevolent or religious purposes pursue (§§ 51 to 68 of the Tax Code), and legal entities of public law at the request granted a tax credit to offset the tax on the caused of her delivery an object, its imports or its intra-Community acquisition overloaded if the following conditions are met:

1. The supply, import or intra-Community acquisition of the object must have been taxable.
2. attributable to the supply of goods, tax must in a statement issued in accordance with § 14 shown separately and be paid for with the purchase price.
3. The amount due on the importation or intra-Community acquisition of the subject tax must have been paid.
4. The item must be entering the third territory.
5. The object must be used in a third territory for humanitarian, charitable or educational purposes.
6. The acquisition or importation of the object and its exports may not have been not made in the context of a commercial activity and by a legal person of public law as part of their company by an entity, the tax-privileged purposes pursued.
7. The above requirements must be demonstrated.

The application must be made by an official form, in which the applicant has to calculate the amount to be remunerated themselves.

(2) The Federal Ministry of Finance, with the approval of the Federal determine in more detail by ordinance

1. how the conditions for the right to remuneration under paragraph 1 sentence 1 shall be verified and
- is second to apply for compensation in what timeframe.

§ 4b tax exemption for intra-Community acquisition of goods

Tax free is the intra-Community acquisition

- . 1. in § 4 # 8 point e and point a # 17 as well as in § 8 1 # 1 and items designated. 2.;

... 2 in § 4 # 4 to # 8 and 4b letter B and I, as well as in § 8 2 # 1 and 2 objects referred to under designated by those provisions.

3. The items whose import (§ 1 para 1 no. 4.) Would be exempt under the legislation which the import tax regulations;
4. the items that are used to execute transactions covered by the exclusion from the deduction according to § 15 para. 3 does not occur.

§ 5 Exemptions on importation

(1) Control is free imports

1. in § 4 # 8 point e and point a # 17 as well as in § 8 1 # 1, items designated 2 and 3...;
2. in § 4 No. 4 and No. 8 letter b and i as well as in § 8 2 # 1, 2 and 3, items designated by the designated in these provisions....;
- 3 of the articles (4, point 1, point b, § 6a) can be used directly by a debtor import VAT following the import for performing intra supplies; does the person paying the import tax at the time of importation
 - a) its commitments made in the application of this Act tax identification number or the authorization granted in the scope of this Act tax identification number of his fiscal representative and
 - b) communicating the granted in the Member State tax identification number of the purchaser and
 - c) check that the articles are intended for the transport or shipment in the rest of the Community;
4. If the objects referred to in the Appendix 1, to be used following the import for executing exempt transactions according to § 4 4 1 lit a sentence. 1; the person paying the import tax has to prove the conditions of the exemption;
5. The items referred in the system 1 if the entry is associated with a delivery that leads to a swap as defined in § 4 4 1 lit a sentence 2 and the supplier or his designee debtor import VAT is. the person paying the import tax has to prove the conditions of the exemption;
- 6 of natural gas through the gas system or of natural gas, which is fed from a vessel transporting gas in the gas system or an offshore gas pipeline network, electricity or heat or cold through heating or cooling networks.

(2) The Federal Ministry of Finance may by ordinance which shall not require the consent of the Bundesrat, arranged to facilitate the movement of goods across the border and to simplify administration, tax exemption or tax reduction

1. for items that do not or no longer participating in the goods sales and pricing;
2. for articles in small quantities or of little value;
3. without having lost their affiliation or closely related to the domestic economy for items that had been performed only temporary;
4. for items that are introduced after customs appropriated finishing in free ports;
5. for items that are only temporarily imported and re-exported under customs supervision;
6. for items for which to interstate domestic import value added tax is levied;
7. for items that are introduced on board means of transport as a mouth stock, as fuel, fuels or lubricants, as industrial oils or as a resource;
8. for items not intended for trading or for commercial use and overall are no longer worth is defined as in acts of the Council of the European Union or the European Commission on the Standard rate of duty, provided that this legitimate interests of

domestic economy are not violated and no undue tax benefits arise. It must take account of the Council of the European Union or the European Commission acts.

(3) The Federal Ministry of Finance may order by ordinance which shall not require the consent of the Bundesrat that under the mutatis mutandis applicable requirements of legislative acts of the Council of the European Union or the European Commission on the repayment or remission of import duties import VAT in whole or partly reimbursed or be adopted.

§ 6 export delivery

(1) An export delivery (§ 4 no. 1, point a) is present when in a delivery

1. the entrepreneur the object of the delivery in the third country, excluding areas under § 1 para. 3, transported or shipped, or has
2. the customer the item delivered in the third country, excluding areas under § 1.
3, transported or shipped, and has a foreign customer or
3. the trader or the customer areas designated 3 transports the goods supplied to the in § 1. Or has shipped and the customer

a) is an entrepreneur who has acquired the goods for his company and this should not be used exclusively or in part for a tax-free according to § 4 No. 8 to 27 and 29 activity or

b) a foreign customer, but no operator is, and the article in the remaining third territory passes.

That the item may have been processed by officers prior to export or processed. (2) Foreign collector as defined in paragraph 1, no. 2 and 3

1. A buyer who residing or domiciled abroad, except those in § 1 para. 3 territories referred, has, or
2. a branch of a domestic resident or those referred to in § 1 para. 3 areas entrepreneur who is resident abroad, except the territories referred to when it has completed the sales business in its own name.

A branch office in Germany or in the designated in § 1 para. 3 areas is not a foreign customer.

(3) If in the case of paragraph 1, sentence 1, no. 2 and 3 that the item intended for equipping the supply or a means of transport, an export delivery is only present when

1. the purchaser a foreign entrepreneur is and
2. the means of transport serves the purposes of the company of the customer.

(3a) is not acquired in the cases of paragraph 1, sentence 1, no. 2 and 3 that the item for business purposes and executed by the customer in the personal luggage, a delivery export is present only when

1. the customer's domicile or seat in a third territory, except areas under § 1 para. 3, has,
2. that the item before the end of the third calendar month following the month of delivery, is executed and
3. The total value of the supply, including VAT exceeds 50 euros.

Number 3 occurs at the end of the year except force in the export and customer certificates are issued electronically for the first time in Germany.

(4) The conditions of paragraphs 1, 3 and 3a, as well as the processing or processing according to paragraph 1, sentence 2 must be demonstrated by the operator. The Federal Ministry of Finance may, with the approval of the Bundesrat, determine by regulation how the operator has to lead the evidence.

(5) Paragraphs 1 to 4 shall not apply to supplies within the meaning of § 3 para. 1b.

§ 6a Intra-Community supply

(1) An intra-Community supply (§ 4, point 1, point b) is present when in a delivery the following conditions are met:

1. the trader or the customer transported the subject of the delivery part of the Community or sent,
2. If the customer is
 - a) a detected in another Member State for the purposes of VAT entrepreneur who has acquired the object of delivery for his company,
 - b) recognized in another Member State for the purposes of VAT legal person who is not an entrepreneur or has not acquired the object of delivery for their company, or
 - c) on delivery of a new vehicle, any other acquirer
3. the acquisition of the object of delivery is subject to the customer in another Member State with the provisions of turnover tax and
4. the purchaser within the meaning of paragraph 2 letter a or b has with the entrepreneur has had his being used by another Member State issued valid tax identification number.

That the item may have been processed by officers before transport or dispatch to the rest of the Community or processed.

(2) The intra-Community supply also a supply of goods (§ 3 para. 1a) is considered equivalent spending.

(3) The requirements of paragraphs 1 and 2 must be demonstrated by the operator. The Federal Ministry of Finance may, with the approval of the Bundesrat, determine by regulation how the operator has to prove.

(4) treats a supply as exempt from tax even though the conditions under paragraph 1 are not present, the supply is nevertheless as a tax-free to see if the use of the tax exemption on incorrect information for the customer is based, and the contractor of the inaccuracy of this information even when fulfillment of due diligence could not make a prudent businessman. In this case the purchaser owes the unpaid tax.

§ 6b Konsignationslagerregelung

(1) a taxation applies for transportation or shipment of an object in the area of a member state in the territory of another state for the purpose of delivery of the item after the end of transport or shipment to a purchaser according to the following rules if the following conditions are met are:

- First promoted the entrepreneur or acting on behalf of entrepreneurs of third parties or sends an object of the company from the territory of a Member State (Member State of departure) in the territory of another Member State (Member State) for the purpose that after the end of the transport or dispatch the delivery (§) an existing agreement is to be effected to a purchaser 3 paragraph 1 in accordance whose full name and the full address of the employer of the transport or dispatch of the object is known at the time of commencement and the subject in the country remains.
2. The employer is in the Member State of destination no registered its management or a permanent establishment or, in the absence of a seat, a management or a permanent establishment domicile or habitual residence.
 3. The acquirer referred to in paragraph 1, is to be effected to the delivery, has over the contractor until the start of the transport or dispatch the authorization granted to it by the Member State of destination tax identification number used.
 4. The operator records the transport or dispatch of the article as defined in paragraph 1 in accordance with § 22, paragraph 4f separately and fulfills its obligation according to § 18a paragraph 1 in combination with paragraph 6, number 3 and paragraph 7 point 2a timely, accurate and complete after.

(2) When the requirements of paragraph 1 are satisfied, at the time of delivery of the item applies to the purchaser, provided that supply within the time limit referred to in paragraph 3 is effected, the following:

1. The delivery to the purchaser is a member state in the finish assessable and exempt Community supply (§ 6a) equal.
2. The delivery to the buyer shall be considered a taxable in the Member State intra-Community acquisition (§ 1a paragraph 1).

Is not effected 1 number 1 within twelve months after the end of transport or dispatch of the article as defined in paragraph (3) the delivery to the purchaser and has none of the conditions of paragraph 6 is satisfied, so the time period is valid on the day after the expiry of twelve months the transport or dispatch of the object as the equivalent of an intra Spend (§ 6a paragraph 1, sentence 2 in conjunction with § 3, paragraph 1).

(4) Paragraph 3 shall not apply if the following conditions are met:

1. The proposed pursuant to paragraph 1, point 1 delivery is not caused and the object can return within twelve months after the end of the transport or dispatch from the Member State of destination in the Member State of departure.
2. The entrepreneur draws the Back Get the object in accordance with § 22 paragraph 4f separately.

(5) If within twelve months after the end of the transport or dispatch of the object referred to in paragraph 1, point 1 and the date of delivery other business leader in the place of the purchaser referred to in paragraph 1, point 1, applies at the time in which the other entrepreneurs paragraph 4 takes the place of the acquirer, mutatis mutandis, if the following conditions are met:

1. The other entrepreneur has against the contractor, given to it by the Member State of tax identification number used.
2. The full name and full address of another entrepreneur known to entrepreneurs.
3. The operator shall acquirer exchange in accordance with § 22 paragraph 4f separately on.

(6) If any of the conditions referred to in paragraphs 1 and 5 within twelve months after the end of the transport or dispatch of the object referred to in paragraph 1, point 1 and the date of delivery away, the requirement applies on the day of the elimination the transport or dispatch of the object as the equivalent of an intra Spend (§ 6a paragraph 1, sentence 2 in conjunction with § 3, paragraph 1). If delivery is effected for another buyer as a buyer in accordance with paragraph 1 number 1 or paragraph 5, the requirements referred to in paragraphs 1 and 5 on the day before delivery as no longer met. Set 2 applies, mutatis mutandis, if the object before delivery or delivery to another Member State other than the Member State of departure or in the third territory, transported or shipped. In the case of destruction, loss or theft of the object after the end of the transport or dispatch of the object referred to in paragraph 1, point 1 and the date of delivery, the requirements referred to in paragraphs 1 and 5 on the day on which the destruction, loss or theft is determined to be no longer fulfilled.

§ 7 contract processing of items of export

(1) A job processing to an object exported (§ 4 no. 1, point a) occurs when introduced at a treatment or processing of an item on the client the object for the purpose of processing or treatment in the joint area, or for this purpose in this area has acquired and

1. the entrepreneur the treated or processed object in the third country, excluding areas under § 1 para. 3, transported or shipped, or has
2. The client carries the treated or processed subject to the third country or territory has sent and a foreign client or
3. the entrepreneur carries the treated or processed subject to the specified in § 1 para. 3 areas or has shipped and the customer

- a) a foreign customer is or
- b) is an entrepreneur who is resident in Germany or in the designated areas and the treated or processed article used for purposes of his business.

The edited or processed article may have been edited or by other Representatives prior to export processed.

(2) Foreign authority within the meaning of paragraph 1 no. 2 and 3 is a contracting authority which the properties required for a foreign buyer requirements are met (§ 6 para. 2). (3) In the factory services specified in § 3. 10, paragraph 1 shall accordingly.

(4) The conditions of paragraph 1, and the processing or processing according to paragraph 1, sentence 2 must be demonstrated by the operator. The Federal Ministry of Finance may, with the approval of the Bundesrat, determine by regulation how the operator has to lead the evidence. (5) Paragraphs 1 to 4 9 no. 2 do not apply to other services within the meaning of § 3 para..

§ 8 turnovers for sea and for aviation

(1) sales for sea (. § 4 # 2) are:

1. the supply, modification, repair, maintenance, chartering and hiring of vessels for sea, which are the acquisition intended to serve by maritime or the rescue of shipwrecked (from positions 8901 and 8902 00, from subheading 8903 92 10, from position 8904 00 and from subheading 8906 90 10 of the tariff);
2. supplies, repair, maintenance and hiring of objects which are intended to equip the water vehicles mentioned in point 1;
3. the supply of goods which are intended to supply the watercraft indicated in # 1. the supplies are not exempt from ships' provisions for the supply of vessels for inshore fisheries;
4. the supply of goods, which for the supply of warships (subheading 8906 10 00 of the tariff) are determined on journeys where a port or an anchorage abroad and outside the territorial area in the sense of customs law is to be started;
5. Other than that referred to in paragraphs 1 and 2 other services that are intended for the direct needs of the vessels referred to in paragraph 1, including their equipment and their cargoes.

(2) Revenues for aviation (. § 4 No. 2) are:

1. the supply, modification, repair, maintenance, chartering and hiring of aircraft, which are intended for use by entrepreneurs who predominantly cross-border for the carriage of aviation transport or transport operations exclusively abroad located routes and only to an insignificant extent by § 4 Number 17 letter b tax-free to perform limited to domestic transportations;
2. supplies, repair, maintenance and hiring of objects which are intended to equip the aircraft referred to in point 1;
3. the supply of goods which are intended to supply the aircraft referred to in point 1;
4. Other than as referred to in paragraphs 1 and 2 other services that are destined for the direct needs of aircraft referred to in paragraph 1, including their equipment and their cargoes.

The conditions referred to in paragraphs 1 and 2 (3) have to be demonstrated by the operator. The Federal Ministry of Finance may, with the approval of the Bundesrat, determine by regulation how the operator has to prove.

§ 9 waiver of tax exemptions

(1) The operator can make a transaction which § 4 no. 8 letters a to g, no. 9 letter a, no. 12, 13 or 19 is tax exempt, treated as tax if the conversion to a different contractor for the company is run.

(2) The elimination of exemption under paragraph 1, when ordering and transmission of hereditary building (§ 4 no. 9 letter a), in the rental or lease of land (§ 4 no. 12 1 lit

a) and in § 4 no. 12 set b 1 letter and sales c designated as far as the power receiver uses only permitted the land exclusively for sales or intends to use, do not exclude the deduction. The entrepreneur has to prove the conditions. (3) The omission of exemption under paragraph 1 for deliveries of land (§ 4 no. 9 Letter

a) in the compulsory auction method by the debtor to the Purchaser to the request for submission of bids in the auction deadline permitted. For other transactions referred to in § 4, point 9 point a waiver of the Civil Code can be explained by a notary on to authenticate agreement on exemption under paragraph 1 only in accordance with § 311b paragraph 1.

section Three

Bases

§ 10 tax base for supplies, other services and intra-Community acquisitions

(1) Revenue is at deliveries and other services (§ 1 para. 1 no. 1 sentence 1) and the intra-Community acquisition (§ 1 para. 1 no. 5) calculated according to the fee. Consideration is everything which constitutes the consideration obtained by the entrepreneur providing the service from the recipient or by someone other than the recipient of the service or to receive, including directly linked to the price of such supplies subsidies, but minus the legally for this service owed tax. In the intra-Community acquisition are consumption taxes that are due or paid by the acquirer to include in the tax base. For deliveries and intra-Community acquisitions within the meaning of § 4 no. 4a 1 lit a set 2 is the cost of the services specified in § 4 no. 4a set b 1 letter and involve owed by Auslagerer or paid consumption tax in the base. The amounts that the contractor in the name and for the account of another collected and expended (through posts), not included in the fee. Are, on receipt of a multi-purpose voucher (§ 3, paragraph 15) no information on the amount of the consideration obtained for the coupon to set 2 is present, the fee is calculated according to the value of the voucher itself, or for the specified in the related documents, monetary value, net of tax, which then accounted for by the goods supplied or services rendered. (2) Where rights are transferred, which are connected with the possession of a deposit certificate, so the deposit certificate is considered the remuneration agreed price plus the deposit sum. When replacing (§ 3. 12, sentence 1), in exchange for similar conversions (§ 3. 12 Set 2) and at dedication in lieu of payment, the value of each transaction is valid in exchange for the other sales. The sales tax is not included in fee. (3) (deleted)

(4) The conversion is measured

1 upon introduction of an article as defined in § 1a para. 2 and § 3. 1a and in deliveries referred to in § 3. 1b after the purchase price plus the costs for the object or for a similar object or the absence of a purchase price in accordance with the cost at the date of sales;

2. for other services within the meaning of § 3 para. 9 no. 1 to the resulting in the execution of these sales expenditure, as they have wholly or partly deductible. These expenses also include cost of an asset, unless the asset is assigned to the company and is used for the provision of other services. Be the cost at least 500 Euro are to distribute it evenly over a period corresponding to the applicable to the asset adjustment period according to § 15a;

3. for other services within the meaning of § 3 para. 9 no. 2 after the incurred in the performance of such transactions expenses. Sentence 1 no. 2 sets of 2 and 3 applies accordingly.

The sales tax is not part of the tax base. (5) In paragraph 4 applies mutatis

mutandis

1. supplies of goods and services which corporations and associations of persons within the meaning of § 1 para. 1 no. 1 to 5 of the Corporation Tax Act, unincorporated associations and communities as part of their company to its shareholders, partners, members, shareholders or their related parties as well as individual entrepreneurs run to related parties,
2. supplies and other services, which an operator, to its staff or its members on the basis of the employment relationship,

if the base defined in paragraph 4 exceeds the fee according to paragraph 1; However, the conversion is to be dimensioned according to the maximum commercially available fee. Exceeds the fee according to paragraph 1 The customary paid, paragraph 1 applies.

(6) For transport of persons occasional services by coach and bus that are not registered in Poland (§ 16 para. 5) occurs in the cases of individual transport assessment in the place of the agreed fee, an average transportation fee. The average transportation fee shall be calculated according to the number of passengers and the number of kilometers of the journey in Germany (passenger kilometers). The Federal Ministry of Finance may by ordinance, the average transportation fee per passenger kilometer, with the approval of the Bundesrat. The average transportation fee must lead to a tax that is not substantially different from the amount that would arise under this Act without applying the average carriage charge.

footnote

(+++ § 10 1 set. 6: For use see § 27 +++ 23..)

§ 11 tax base for the importation

(1) The conversion is calculated on the import (§ 1. 1, no. 4) according to the value of the inserted object according to the respective rules on the duty value.

(2) is made an object, refined in a third country for the account of the exporter, has been introduced again from this or for him, so the conversion is different from paragraph 1 for the import after the finishing to be paid remuneration or, if such a fee is not paid, calculated according to the incurred by the refining value increase. This is also true when the finishing consists of a mending and instead of a repaired article, an article is inserted, corresponding thereto proven to quantity and quality. If the imported goods have been delivered prior to importation and this delivery has not inferior to the sales tax, paragraph 1 applies.

(3) The amount of paragraph 1 or 2 should be added to the extent that they are not included:

1. owed abroad for the imported goods amounts of import duties, taxes and other charges;
2. due to imports in the time when the import tax on the item attributable amounts of import duties under Article 4 no. 10 of Regulation (EEC) No. 2913/92 establishing the Community Customs Code of 12 October 1992 (OJ. EC no. L 302 S.

are necessarily incurred in its current version and excise taxes except import VAT, unless the taxes 1);

3. attributable to the item cost of the mediation of delivery and the costs of transport and for other miscellaneous services to the first destination in the Community territory;
4. The costs referred to in paragraph 3 within another destination in the Community unless this is already established at the time of occurrence of import VAT.

(4) Part of the base will not discounts and allowances, related to the introduced article and are fixed at the time at which the import VAT. (5) For the conversion of values in foreign currencies, the appropriate provisions on the valuation of goods, which are defined in acts of the Council of the European Union or the European Commission shall apply.

Section Four tax and pre-tax

§ 12 tax rates

(1) The control is for each taxable sales 19 percent of the base (§§ 10, 11, 25, para. 3 and § 25a. 3 and 4).

(2) The tax is reduced to seven percent for the following transactions:

1. deliveries, import and Community acquisition of the objects referred to in Appendix 2, with the exception of the point 49 of point f, the points 53 and items designated 54;
- Second letting the objects referred to in Appendix 2, with the exception of the point 49 of point f, the numbers 53 and 54 designated objects;
- Third the rearing and keeping of cattle, growing plants and participation in performance tests for animals;
- 4th the services that directly serve the sires, the promotion of animal breeding, the artificial animal insemination or of the power and quality testing in animal husbandry and in the dairy industry;
- 5th (Deleted);
- 6th the performance of the activity as a dental technician as well as the benefit specified a set 2 in § 4 No. 14 Letter of dentists.
- 7th
 - a) admissions to theaters, concerts and museums, as well as the theatrical performances and concerts comparable performances of performing artists
 - b) the provision of films for evaluation and demonstration as well as the films, so far as the films according to § 6. 3 Nos. 1 to 5 of the Law for the Protection of youth in the public or by § 14. 2 Nos. 1 to 5 of the youth protection Act of 23 July 2002 (Federal law Gazette I, p. 2730, 2003 I p 476) are indicated in the amended or have been premiered before January 1, 1970,
 - c) the grant, transmission and management of rights, deriving from the copyright law,
 - d) the circus performances, the performances of the activity as a fairground and directly related to the operation of zoos sales;
- 8th.
 - a) the performance of entities that exclusively and directly, charitable or religious purposes track (§§ 51 to 68 of the tax code). This does not apply to services which are performed as part of a commercial activity. For services performed under a purpose operation rate applies 1 only if the purpose of operating not added primarily to achieve revenue is used by the execution of transactions which are in direct competition with the general tax rate services of other entrepreneurs are running, or when the body with these achievements of their specified in §§ 66 to 68 of the tax Code purpose companies realized their tax-deferred statutory purposes itself,
 - b) if these services if the bodies they carried out proportionally itself, in total according to point a taxed the performance of unincorporated associations of individuals and communities of bodies referred to in point a set of reduced 1;
- 9th directly related to the operation of pools transactions and the administration of medicinal baths. The same applies to the provision of health care facilities and has come to be paid in exchange a tax;
10. The transport of passengers
 - a) in the rail transport train,

b) aa dealings with trolleybuses, in the approved line motor traffic, transport with taxis, with cable cars and other mechanical lifts of all kinds and in the approved route and by ships as well as to transport by ferry)

within a community or

bb) if the transport distance is not more than 50 km;

11. rental of living rooms and bedrooms, which holds an entrepreneur for short-term accommodation of guests, as well as the short-term rental of camping areas. Sentence 1 does not for services which do not directly serve the rental, even if these services are paid out to the fee for the rental;

12, the import of the number 49 in point f, the numbers 53 and 54, items designated in Appendix 2;

13 deliveries and intra-Community acquisition of the items referred to in paragraph 53 of Appendix 2 when deliveries

a) can be effected by the originator of the articles or its successor or

b) can be effected by an operator who not a reseller (§ 25a paragraph 1, number 1 set 2) is, and the articles

aa) were introduced by the entrepreneur into the Community,

bb) were supplied by their creator or his successors to the contractor or

cc have authorized) to entrepreneurs for full deduction;

14, transfer of in point 49 letters a to e and number 50 of the system 2 products described in electronic format, regardless of whether the product is also provided on a physical carrier, with the exception of the publications, which completely or substantially from video content made or audible music. Also excluded are products of the youth protection law exist for the restrictions as jugendgefährdende carrier media or hint duties according to § 15 paragraph 1 to 3 and 6 in the current version, and publications which completely or substantially advertising purposes, including travel advertising serving. Favored is also providing access to databases that contain a variety of electronic books, newspapers or magazines or parts thereof.

*) . 2 No. § 12 para. 10: Applies gem. § 28 para. 4 as amended d. Art. 8 no. 9 G v. 20.12.2007 I 3150 to 31 December 2011 in the following wording:

"10. a) the carriage of persons with ships,

b) the transport of passengers in rail railways, cited in dealing with trolleybuses, in the approved line motor traffic, transport with taxis, with cable cars and other mechanical lifts of all kinds and to transport by ferry)

within a community or

bb) if the transport distance is not more than 50 kilometers. "

§ 13 when the tax

(1) The tax becomes

1. for supplies and other services

a) for the calculation of the control according to agreed charges (§ 16. 1, sentence 1) the expiration of the reservation period, during which the services have been executed. This also applies to partial services. They are present, the fee is agreed separately for certain parts of the economically divisible performance. If the fee or a part of the fee collected before the power or the partial service has been performed, there arises so far as the control with the end of the reservation period, in which the compensation or the partial charge has been collected,

- b) in the calculation of the control according to received considerations (§ 20) upon expiration of the reservation period in which the charges have been recognized,
- c) in the cases of the individual transport assessment according to § 16. 5, in the time in which the power bus in the domestic passes
- d) in the case of § 18 4c at the end of the tax period under § 16 1a para.. sentence 1, in which the services have been performed,
- e) in the case of § 18, paragraph 4e at the end of the tax period according to § 16 paragraph 1b sentence 1, in which the services have been executed;

2. for services specified in § 3 1b and 9a with the end of the reservation period in which these services have been performed.

3. in the cases of § 14c at the time of issue of the invoice;

4. (repealed)

5. in the case of § 17 1 set 6 with the end of the reservation period in which the change of the base occurred.

6. for intra-Community acquisitions within the meaning of § 1a issue of the invoice, but no later than the end of the calendar month following the acquisition;

7. for intra-Community acquisitions of new vehicles within the meaning of § 1b on the date of acquisition;

8. in the case of § 6a 4 sentence 2 in the time in which the supply is carried out Abs.

9. in case of § 4 no. 4a 1 lit a set 2 with discharge in which the article is moved out of a sales tax bearing of the reservation period.

(2) § 21 shall apply to the import tax. 2. (3) (repealed)

§ 13a tax debtors

(1) liable in the cases

.. First of § 1 para 1 No 1 and § 14c Section 1 of the entrepreneur.

2. Section 1 of § 1 No. 5 of the purchaser.;

3. § 6a of the pickup 4.

4 of § 14c para 2 of the issuer of the invoice.

5 of § 25b para 2, the last customer.

6 of § 4 4 1 lit a set 2 of the loggers, which is attributable to the paging (Auslagerer). in addition also the storage company as a debtor, if he domestic tax identification number or records in violation of § 22 para. 4c sentence 2 of the Auslagerers or its fiscal representative applicable.

(2) § 21 para. 2 shall apply to the import VAT.

§ 13b beneficiaries as liable

(1) according to § 3a paragraph 2 taxable domestic other services of a resident in the rest of the Community operator creates the control expiration of the reservation period, during which the services have been executed.

(2) For the following taxable transactions, the tax becomes issue of the invoice, but not beyond the performance of the service following calendar month:

1. factory deliveries and not covered by paragraph 1 other services held by foreign entrepreneur;

Second Deliveries as security suitably objects through the guarantor to the protection buyer outside of bankruptcy;

3. transactions falling under the Real Estate Transfer Tax Act;

4th Construction work, including work deliveries and other services in connection with real estate serving the production, repair, maintenance, modification or removal of structures, with the exception of planning and supervisory services. As land in particular things, mobile equipment and machines that are installed permanently in a building or structure and can not be moved without destroying the building, structure or alter apply. Number 1 is unaffected;

5th deliveries

a) referred to in paragraph 1, sentence 1 § 3g objects held by foreign operator under the conditions of § 3g and

b) of gas through the gas supply, electricity which does not fall under point a;

6. Transfer of rights in accordance with § 3, paragraph 3 of the Greenhouse Gas Emissions Trading Act, emission reduction units in accordance with § 2, paragraph 20 of the Project Mechanisms Act, certified emission reductions under § 2, paragraph 21 of the Project Mechanisms Act and gas and electricity certificates;

7th Deliveries of the items referred to in Appendix 3;

8th. Cleaning of buildings and parts of buildings. Number 1 is unaffected;

9th Supply of gold with a fineness of at least 325 thousandths, in raw form, or as a semi-finished product (from position 7108 of the Tariff) and clad with gold having a gold purity of at least 325 thousandths (from position 7109);

10. supplies of mobile phones, tablet computers and game consoles as well as integrated circuits prior to installation in a form suitable for delivery to the retail level object if the sum as alternate corresponding fees as part of an economic transaction is at least 5,000 euros of for them into account; subsequent reductions of pay are not considered;

11. supplies of the items referred to in Annex 4 if the sum as alternate corresponding fees as part of an economic transaction is that for them to bill at least 5,000 euros; subsequent reductions of pay are not considered.

(3) Notwithstanding the paragraphs 1 and 2 number 1 creates the control for other services that are permanently provided over a period of more than one year, no later than the end of each calendar year in which they are physically carried out.

(4) In the application of paragraphs 1 to 3, § 13, paragraph 1 point 1 point a set of 2 and 3 accordingly. Is recognized in the in paragraphs 1 to 3 as well as in the mentioned in clause 1 cases, the fee or a part of the fee before the power or the partial service has been performed, is produced as far as the control with the end of the reservation period, in which the payment or the part payment has been received. (5) In the cases referred to in paragraphs 1 and 2, number 1 to 3 cases, the recipient must pay the tax if it is a business or a legal person; in the in paragraph 2, point 5, point a, point 6, 7, 9 to 11 cases referred owes the control of the recipient, if he is a contractor. In the cases referred to in paragraph 2, point 4 sentence 1 cases, the recipient must pay tax regardless of whether he used for a service he has provided in paragraph 2, point 4 sentence 1 if he is an entrepreneur who sustained appropriate services are provided ; it is assumed if it the tax office one at the time the transaction has been valid for a maximum of three years fixed-term certificate may be revoked or only with effect for the future withdrawn, granted that he is an entrepreneur, the corresponding benefits he brings. To in paragraph 2, point 5 letter b supplies referred to natural gas of the recipient must pay tax if he is a reseller of natural gas within the meaning of § 3g. To in paragraph 2, point 5 letter b supplies referred electricity due by the beneficiary in the case, the control, by which the supplying entrepreneurs and beneficiaries reseller of electricity as defined in § 3g. In the cases referred to in paragraph 2, paragraph 8 sentence 1 cases, the recipient must pay tax regardless of whether he two number used 8 sentence 1 for a service he has provided in paragraph, if he is an entrepreneur who sustained appropriate services are provided ; it is assumed if it the tax office one at the time the transaction has been valid for a maximum of three years fixed-term certificate may be revoked or only with effect for the future withdrawn, granted that he an entrepreneur by which the supplying entrepreneurs and beneficiaries reseller of electricity as defined in § 3g. In the cases referred to in paragraph 2, paragraph 8 sentence 1 cases, the recipient must pay tax regardless of whether he two number used 8 sentence 1 for a service he has provided in paragraph, if he is an entrepreneur who sustained appropriate services are provided ; it is assumed if it the tax office one at the time the transaction has been valid for a maximum of three years fixed-term certificate may be revoked or only with effect for the future withdrawn, granted that he an entrepreneur by which the supplying entrepreneurs and beneficiaries reseller of electricity as defined in § 3g. In the cases referred to in paragraph 2, paragraph 8 sentence 1 cases, the recipient must pay tax regardless of whether he two number used 8 sentence 1 for a service he has provided in paragraph, if he is an entrepreneur who sustained appropriate services are provided ; it is assumed if it the tax office one at the time the transaction has been valid for a maximum of three years fixed-term certificate may be revoked or only with effect for the future withdrawn, granted that he an entrepreneur In the cases referred to in paragraph 2, paragraph 8 sentence 1 cases, the recipient must pay tax regardless of whether he two number used 8 sentence 1 for a service he has provided in paragraph, if he is an entrepreneur who sustained appropriate services are provided ; it is assumed if it the tax office one at the time the transaction has been valid for a maximum of three years fixed-term certificate may be revoked or only with effect for the future withdrawn, granted that he an entrepreneur In the cases referred to in paragraph 2, paragraph 8 sentence 1 cases, the recipient must pay tax regardless of whether he two number used 8 sentence 1 for a service he has provided in paragraph, if he is an entrepreneur who sustained appropriate services are provided ; it is assumed if it the tax office one at the time the transaction has been valid for a maximum of three years fixed-term certificate may be revoked or only with effect for the future withdrawn, granted that he an entrepreneur

is, provides the appropriate services. The sets 1 to 5 are subject of the set 10, even if the power for the non-business area is based. Are beneficiaries and quietest border entrepreneurs in doubt, according to final requirements of paragraph 2, point 4, 5 letter b, number expected 7 to 11, although this objective according to types of transactions under the application criteria was not applicable, the beneficiary shall be regarded as taxable persons providing there is no control failure. Sentences 1 to 6 shall not apply if the tax is levied according to § 19 paragraph 1 at the contractor carrying out the sales. The sets 1 to 8 do not apply if a called number in paragraph 2, 2, 7 or 9 to 11 subject to the operator who effects the delivery, is delivered under the provisions of § 25a. In the in paragraph 2, number 4, 5, point b and point 7 to 11 mentioned cases do not owe entities of the public right, the control when they obtain the power for the non-business field.

(6) Paragraphs 1 to 5 shall not apply if the performance of the foreign based entrepreneur is

- 1 in a passenger conveyor, which has inferior (§ 16, paragraph 5) of the individual transport assessment,
2. in a passenger conveyor, which has been carried out with a vehicle as defined in § 1b paragraph 2, sentence 1 number 1,
3. in a cross-border passenger air transport,
- 4, in the granting of admission for trade fairs, exhibitions and conferences in Germany
5. where such power is in any other performance of a realization company to non-resident entrepreneurs in connection with the organization of trade fairs and exhibitions in Germany, or
6. in the serving of food and drinks for consumption on the spot (restoration performance) when dispensing takes place on board a ship in an aircraft or trains.

(7) A foreign resident entrepreneurs referred to in paragraph 2, point 1 and 5 is an entrepreneur who within the country, on the island of Helgoland and in one of the territories referred to in § 1, paragraph 3 is neither domiciled, habitually resident, domiciled has its management nor a permanent establishment; This is true even if the entrepreneur has only resident nor ordinarily resident in Germany, but his seat, the place of business or a permanent establishment abroad. A resident in the rest of the Community entrepreneur is an entrepreneur who has in the territories of the other Member States of the European Union, which are recognized under the law as domestic these Member States a domicile, habitual residence of his seat, his management or a permanent establishment; This does not apply if the entrepreneur, but has only one residence or usual place of residence in the territories of the other Member States of the European Union, which are recognized under the law as a domestic, that Member States its seat, the place of business or a permanent establishment in a third territory. The entrepreneur in Germany a permanent establishment he leads a turnover referred to in paragraph 1 or paragraph 2 No. 1 or No. 5 on, it applies in respect of that revenue as overseas or resident in the rest of the Community, if the establishment is not involved in these sales. Decisive is the time in which the service is executed. It is doubtful whether the company meets these requirements, the recipient only not pay the tax,

(8) In the calculation of the control §§ 19 and 24 do not apply.

(9) The Federal Ministry of Finance, with the approval of the Federal determined by regulation, the conditions under which to simplify the taxation procedure in cases in which another granted to the recipient for a fee (§ 10, paragraph 1, sentence 3), the other in place is the beneficiary liable to paragraph 5 above.

(10) The Federal Ministry of Finance may extend the scope of the tax liability of the beneficiary in accordance with paragraphs 2 and 5 to other revenues approved by the Bundesrat, by ordinance, if occurred in connection with these transactions in many cases of suspected tax evasion in a particularly severe case is likely to result in significant and irreversible reduction in tax receipts. Conditions for such an extension are that

1. must enter the extension, at the earliest into force when the European Commission in accordance with Article 199b paragraph 3 of Directive 2006/112 / EC of 28 November 2006 on the common system of VAT (OJ. L 347, 11.12.2006 , p 1), has given as amended by Article 1 point 1 of Directive 2013/42 / EU (OJ L 201, 26.7.2013, p.1) that it has no objection to the extension.
2. the Federal Government an application for an authorization from the Council in accordance with Article 395 of Directive 2006/112 / EC, as amended by Article 1 point 2 of Directive 2013/42 / EC (OJ. L 201, 26.7.2013, p.1 has provided) through which the Federal Republic of Germany shall be authorized, by derogation from Article 193 of Directive 2006/112 / EC, last amended by Directive 2013/61 / EU (OJ. L 353, 12.28.2013, p 5) has been modified to be able to introduce the charge mechanism of the recipient for covered by the extension of point 1 revenues to prevent fraud;
3. Regulation after nine months expires if the authorization referred to in paragraph 2 has not been issued; the authorization in paragraph 2 has been issued, the Regulation shall cease to apply once the legislation with which the authorization will be transposed into national law, comes into force.

§ 13c liability upon the sale, pledge or seizure of receivables

(1) If the entrepreneur providing the service ceded the right to the consideration for a taxable transaction within the meaning of § 1 para. 1 no. 1 for another entrepreneur and the assessed tax, in the calculation of this revenue has been taken into account when due or has not fully paid, the assignee shall be liable in accordance with paragraph 2 of that contained in the requirement that VAT is included in the amount received. If the execution of the taxing suspended with regard to the information contained in the assigned claim tax against the supplying entrepreneur, the tax applies insofar as not due. As far as the assignee of the claim ceded to a third party, it shall be deemed collected in full. The requirement applies by the assignee not as recognized, unless the entrepreneur providing the service for the assignment of the claim recognized a consideration in money. , A prerequisite is that this amount of money actually reaches the available range of the supplier; it is not probable that, as far as this amount of money is paid into an account to which the transferee has the ability to access. (2) The assignee is to be taken from the time claim in which the assessed tax is payable, at the earliest from the date of collection of the assigned claim. In claiming to sentence 1 notwithstanding § 191 of the Tax Code no discretion. Liability is limited in amount to the non paid at maturity control.

(3) Paragraphs 1 and 2 apply accordingly in the pledge or the seizure of claims. in the case of the pledge the pledgee and in the case of the seizure of the judgment creditor takes the place of the assignee.

§ 13d (repealed)

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§ 14 invoicing

(1) calculation of each document, is charged with a supply or other service, no matter how this document is referred to in commerce. The authenticity of the invoice's origin, the integrity of the content and legibility must be ensured. Authenticity of the origin, the assurance of the identity of the invoicing means. Integrity of the content means that the necessary information pursuant to this Act have not changed. Every business owner determines how the authenticity of origin, integrity of content and legibility of the invoice are guaranteed. This can be achieved by any business control procedures which create a reliable audit trail between invoice and performance. Invoices shall be submitted electronically or on paper, subject to the consent of the recipient. An electronic invoice is a bill that will be issued in an electronic format and received.

.. (2) If the entrepreneur delivery or other performance under § 1 para 1 no 1 of the following applies:

1. the entrepreneur out the taxable work supply (. § 3 para 4 sentence 1) or other service in connection with a plot, he is obliged to issue an invoice within six months after the service;
2. the entrepreneur performs other than referred to in point 1 performance, he is entitled to issue an invoice. As far as he performs a conversion of another trader for his business or to a legal person who is not an entrepreneur, he is obliged to issue an invoice within six months after the service. An obligation to issue an invoice does not exist if the sales tax free upon § 4 paragraph 8 to 29. FIG. § 14a remains unaffected.

Notwithstanding the obligations according to Clause 1 Nos. 1 and 2 set 2 can be an invoice issued by a designated set in 1, no. 2 power receiver for a supply or other service of the operator provided that this has been agreed in advance (credit). The credit will lose the effect of a statement as soon as the recipient of the credit is contrary to the document sent to him. An invoice can in the name and on behalf of the entrepreneur or a beneficiary designated in sentence 1 no. 2 issued by a third party.

(3) Notwithstanding any other permissible according to paragraph 1 apply to an electronic bill, the authenticity and integrity of the contents as guaranteed by

1. a qualified electronic signature or
2. Electronic Data Interchange (EDI) in accordance with Article 2 of Recommendation 94/820 / EC of 19 October 1994 relating to the legal aspects of electronic data interchange (OJ. L 338, , P 98), if provided in the agreement relating to the exchange of the use of procedures 28.12.1994, guaranteeing the authenticity of origin and integrity of the data.

(4) An invoice must contain the following information:

1. the full name and full address of the supplier and the beneficiary,
- Second the the supplying entrepreneur by the tax office issued tax identification number or the authorization granted to it by the Federal Central Tax Office tax identification number,
- Third the date of issue,
- 4th a serial number with one or more series, which uniquely identifies the invoice from the biller (account number),
- 5th the amount and type (commercial name) of the articles supplied or the extent and nature of the other service,
- 6th the timing of delivery or other services; in the case of paragraph 5 sentence 1 the time of receipt of the fee or of a part of the fee, provided that the time of receipt is fixed and does not coincide with the date of the invoice,
- 7th the disaggregated tax rates and individual tax exemptions payment for the supply or other service (§ 10) as well as any pre-agreed reduction of the fee, if it is not already included in the fee,
- 8th. the applicable tax rate and the attributable to the pay duties, or in the case of a tax exemption an indication that the exemption applies to the supply or other service,
- 9th in the cases of § 14b para. 1 sentence 5 an indication of the retention requirements of the recipient and

10 in the cases of the invoice is issued by the recipient or by a contracted third party, pursuant to paragraph 2, sentence 2, the words "credit".

In the cases of § 10. 5 are to be applied, the numbers 7 and 8, with the proviso that the basis for calculating the power (§ 10. 4) and the associated tax amount shall be disclosed. Entrepreneurs who § 24 para. 1 to 3 apply, however, are authorized in such cases only to specify the remuneration and the related tax amount.

(5) Exploited the entrepreneur the fee or part of the consideration for a further execution of delivery or other service that paragraphs 1 to 4 mutatis mutandis. If a final bill issued are

in it which, if issued on the partial considerations calculations referred to in paragraphs 1 to 4 depose before execution of delivery or other services collected partial considerations and the proportion which they taxation.

(6) The Federal Ministry of Finance may by ordinance approved by the Bundesrat to simplify the taxation system, in which cases and under what conditions

1. Documents can be recognized as invoices,
2. the information required under paragraph 4 information may be included in several documents, do not have to contain
3. Invoices certain information referred to in paragraph 4,
4. (4 section) is absent or an obligation of the contractor to issue invoices with a separate tax regulations
5. Invoices can be corrected.

(7) If the entrepreneur sales domestically made, for which the recipient must pay tax according to § 13b, and the entrepreneur in Germany no registered its management, a permanent establishment is run from which the revenue or on the provision of this revenue is involved, or in the absence of a seat domicile or habitual residence in Germany, the provisions of the Member State of derogation from paragraphs 1 to 6 for the issue of the invoice where the trader is established, its management, a permanent establishment of that runs from the sales, or in the absence of a seat has his domicile or habitual residence. Set 1 does not apply if a credit has been agreed in accordance with paragraph 2 set. 2

footnote

(+++ § 14 1 and 3:.. For use see § 27 +++ 18..)

(. +++ § 14 2 1 set # 2, Paragraph 3 # 2... For use see § 27 +++ 15..) (+++ § 14 7 sentence. 3: For the application cf. . § 27. 24 set 1 +++)

§ 14a Additional requirements for issuing invoices in special cases

(1) If the trader has its headquarters, its management, a permanent establishment is run from which the revenue, or in the absence of a seat domicile or habitual residence in Germany and it leads sales in another Member State where a permanent establishment is not involved in that Member State, he is using the term "tax liability of the recipient" obliged to issue an invoice if the tax is due in the other Member State of the recipient and 2, sentence 2 has been agreed no credit according to § 14 paragraph. the operator must perform another service within the meaning of § 3 paragraph 2 in another Member State, so the bill is to the fifteenth day of the month following the month in which the transaction was executed, issue. In this calculation, the tax identification number should be of the entrepreneur and the beneficiary. If a billing 2 clause 2 agreed by crediting according to § 14 paragraph on another service as defined in § 3a paragraph 2, which is carried out at home and for which the recipient must pay control according to § 13b paragraph 1 and 5, the sets are 2 and 3 and apply paragraph 5 accordingly.

(2) If the contractor is a supply within the meaning of § 3c from within the country, he is obliged to issue an invoice.

(3) If the contractor an intra-Community supply of, it is up to the fifteenth day of the month following the month in which the transaction was executed obliged to issue an invoice. In the bill, the tax identification number should be of the entrepreneur and the beneficiary. Set 1 is also valid for vehicle supplier (§ 2a). Set 2 does not apply in the cases of §§ 1b and 2a.

(4) A bill on Community delivery of a new vehicle must also include the features described in § 1b para. 2 and 3. This also applies in the case of § 2.

(5) If the contractor a deposit within the meaning of § 13b paragraph 2, for which the beneficiaries in accordance with § 13b paragraph 5 to pay the tax, he obliged to issue an invoice with the words "tax liability of the recipient"; Paragraph 1 shall remain unaffected. The provision on separate tax mentioned on an invoice according to § 14 paragraph 4 sentence 1 point 8 is not applied. (6) In the cases of taxation of travel services according to § 25 has the bill, the words "travel agents" and in the cases of differential taxation according to § 25a, the words "second-hand goods / special", "art objects / special 'or' pieces and antiques / contain special ". In the cases of § 25 para. 3 and § 25a para. 3 and 4 is the provision on separate tax mentioned on an invoice (§ 14 para. 4 sentence 1 no. 8) does not apply. (7) If billed in an invoice for a supply within the meaning of § 25b para. 2, is also to point out the existence of an intra-Community triangular business and the tax liability of the final customer. The tax identification number to be specified of the operator, the performance of the receiver. The provision on separate tax mentioned on an invoice (§ 14 para. 4 sentence 1 no. 8) does not apply. is also to point out the existence of an intra-Community triangular business and the tax liability of the final customer. The tax identification number to be specified of the operator, the performance of the receiver. The provision on separate tax mentioned on an invoice (§ 14 para. 4 sentence 1 no. 8) does not apply. is also to point out the existence of an intra-Community triangular business and the tax liability of the final customer. The tax identification number to be specified of the operator, the performance of the receiver. The provision on separate tax mentioned on an invoice (§ 14 para. 4 sentence 1 no. 8) does not apply.

§ 14b storage of invoices

(1) The employer has a double of the bill that he or a third party has itself issued in his name and on his behalf, as well as all the invoices which he received or, or in whose name and for whose account has issued a beneficiary THIRD , kept for ten years. The accounts must comply with one set of two for the entire period the requirements of § 14 paragraph. The retention period begins at the end of the calendar year in which the invoice is issued; § 147 para. 3 of the Tax Code remains unaffected. Sentences 1 to 3 also apply

1. Vehicle supplier (§ 2a);
2. in cases where the final purchaser the tax according to § 13a para 1 No. 5 indebted, for the ultimate purchaser..;
3. in the cases in which the recipient must pay tax according to § 13b, paragraph 5, of the recipient.

In the cases of § 14. 2, sentence 1, no. 1 has to keep the recipient, the bill, a receipt or other supporting document sets two years pursuant 2 and 3, so far as it

- 1 is not an entrepreneur or
2. entrepreneur, but the power used for his private assets.

(2) The domestically or in one of the residents in § 1 para. 3 territories referred to entrepreneurs all the bills at home or in one of the must keep in § 1 para. 3 designated areas. If it is an electronic storage that provides complete remote access (online access) of the relevant data and download and use, the entrepreneur in one of the territories referred to in § 1 para. 3 should the bills in the rest of the Community, in Keep territory of Büsingen or the island of Helgoland. The employer must notify the tax office the place of storage, if it is not the territories referred to three kept the bills at home or in an in § 1.. The not at home or in one of the in § 1. 3 areas based entrepreneur has designated to determine the storage location of the to be stored in accordance with paragraph 1 bills in the common area in the referred to in § 1 para. 3 areas in the territory of Büsingen or the island of Helgoland. In this case, it is required to provide the tax authorities, upon request, all to be stored invoices and data or taking its place, image and data carriers without delay. he does not come on time or not this obligation, the tax office may request that he kept the bills at home or in one of the in § 1. areas designated third to provide the tax authorities, upon request, all to be stored invoices and data or taking its place, image and data carriers without delay. he does not come on time or not this obligation, the tax office may request that he kept the bills at home or in one of the in § 1. areas designated third to provide the tax authorities, upon request, all to be stored invoices and data or taking its place, image and data carriers without delay. he does not come on time or not this obligation, the tax office may request that he kept the bills at home or in one of the in § 1. areas designated third

(3) A domestically or in one of the established in § 1 para. 3 territories referred entrepreneur, has a contractor who have a residence in one of these areas, its seat, its management or a branch.

(4) Maintains an entrepreneur invoices in rest of the Community electronically, competent financial authorities may view, download the invoices for the purpose of VAT control of online access and use. It may be necessary to ensure that the competent tax authorities view the invoices immediately of online access, download and use. Keep (5) Will the contractor, invoices electronically outside the Community, § 146 para. 2 of the Tax Code.

§ 14c Using incorrect or unauthorized tax regulations

(1) If, as he owes on an invoice for a supply or other service a higher amount of tax under this Act for the turnover of entrepreneurs reported separately (incorrect tax regulations), he also owes the excess amount. he corrects the amount of tax in relation to the recipient, shall be applied in accordance with § 17 para. 1.,. In the cases of § 1. 1a and in the cases of reversal of dispensing with the exemption according to § 9, paragraph 2 shall set 3 to 5 accordingly. (2) Who separately reports a tax amount on an invoice, even though he is not entitled to mention the tax separately (unauthorized control ID), owes the stated amount. The same is true when someone settles like a leis border entrepreneurs and a tax amount separately reports, although he is not an entrepreneur or is not making a supply or other service. The owed by the sets 1 and 2 control amount may be corrected, as far as the risk of tax revenue has been eliminated. The risk of the control volume is eliminated when a deduction in the recipient of the invoice is not performed or the alleged pilot has been returned to the tax authority. The correction of the amount of tax due separately to the tax office in writing to apply for and carry out after its approval in application of § 17 para. 1 of the tax period in which the conditions of sentence entered the fourth so far as the risk of tax revenue has been eliminated. The risk of the control volume is eliminated when a deduction in the recipient of the invoice is not performed or the alleged pilot has been returned to the tax authority. The correction of the amount of tax due separately to the tax office in writing to apply for and carry out after its approval in application of § 17 para. 1 of the tax period in which the conditions of sentence entered the fourth so far as the risk of tax revenue has been eliminated. The risk of the control volume is eliminated when a deduction in the recipient of the invoice is not performed or the alleged pilot has been returned to the tax authority. The correction of the amount of tax due separately to the tax office in writing to apply for and carry out after its approval in application of § 17 para. 1 of the tax period in which the conditions of sentence entered the fourth

§ 15 deduction

(1) The trader may deduct the following amounts:

1. the statutory tax due for deliveries and other services that have been performed by another contractor for his company. The exercise of the deduction presupposes that the operator has a certificate issued by the §§ 14, 14a statement. Where the separately stated amount of tax on a payment preceding performance of such transactions, it is already deductible if the invoice has been received and the payment has been made;
2. the resulting import turnover tax on items that have been introduced for his company according to § 1, paragraph 1, point 4;
3. the tax for intra-Community acquisition of goods for his company when the intra-Community acquisition is effected within the country under § 3d sentence 1;
4. the tax benefits within the meaning of § 13b paragraph 1 and 2, which have been executed for his company. As far as the tax is attributable to a payment preceding performance of such services, it is deductible if the payment has been made;
5. under § 13a para. 1 no. 6 tax due for transactions that have been executed for his company.

Not running as for the company's supply, import or intra-Community acquisition is considered an article, the use of entrepreneurs to less than 10 percent for his company. (1a) are not removable pilot amounts to expenses for which the trigger prohibition of § 4. 5 sentence 1 Nos. 1 to 4, 7 or § 12 no. 1 of the income tax law applies omitted. This does not apply to entertainment expenses, in so far as § 4 para. 5 sentence 1 no. 2 of the Income Tax Act, a deduction of any expenses and excludes proven.

(1b) used by the trader a lot both for his business purposes and for purposes which are outside of the company, or for the private use of its staff, is the tax relating to supplies, import and intra-Community acquisitions and for other services excluded in connection with this land from the deduction, provided they do not account for the use of the property for business purposes. For entitlements for which the provisions of civil law relating to immovable property and buildings on a third-party land, sentence 1 shall apply accordingly.

(2) no deduction is the tax relating to supplies, import and intra-Community acquisition of goods as well as for other services used by the contractor to the following transactions:

1. exempt transactions;
2. sales abroad, which would be tax-free if they are running in Germany.

Items or other services used by the contractor to carry out an import or an intra are attributable to the transactions covered by the measures adopted or intra-Community acquired item is used.

(3) The exclusion from the deduction according to paragraph 2 does not occur if sales

1. in the case of paragraph 2 no. 1

a) are exempt according to § 4 Nos. 1 to 7, § 25. 2, or to the described in § 26, para. 5 regulations or

b) according to § 8 4 Number letters a to g, number 10 or number 11 are exempt and are directly related to items that are carried out in the third country;

2. in the case of paragraph 2 sentence 1 no. 2

a) would be exempt under § 4 Nos. 1 to 7, § 25. 2, or to the described in § 26, para. 5 regulations or

b) according to § 8 4 Number letters a to g, number 10 or number 11 would be exempt, the power receiver in the third country is established, or these transactions are directly related to items that are carried out in the third country.

(4) used by the trader one object or supplied for his company imported or intra-Community acquired a taken up by it other performance only in part for effecting transactions which exclude the deduction, so can not be removed the part of the respective tax amounts, the the grounds for exclusion from the deduction system sales is attributable. The entrepreneur can determine the non-deductible amounts in the way of an appropriate estimate. A determination of the non-deductible portion of input tax in proportion to the sales, which exclude the deduction to revenues, the right of deduction is allowed only if no other economic allocation is possible.

(4a) For vehicle supplier (§ 2), the following restrictions of deductions apply:

1. Peelably is only payable on the supply, importation or intra-Community acquisition of the new vehicle tax.
2. The tax can only be deducted up to the amount that would be due for the delivery of the new vehicle, if the delivery would not be tax-free.
3. The control can only be removed at the time in which the vehicle supplier carries out the intra-Community supply of a new vehicle.

(4b) for entrepreneurs who are not located in the common area and the only control according to § 13b paragraph 5, only control according to § 13b paragraph 5 and § 13a paragraph 1, number 1 in conjunction with § 14c paragraph 1 or only control according to § 13b paragraph 5 and § 13a paragraph owe 1, point 4, the limitations of § 18, paragraph 9 sentences 5 and 6 apply accordingly.

(5) The Federal Ministry of Finance of the Federal Council by regulation more detailed provisions can hit it with the agreement,

may be the first in which cases and under what conditions to simplify the taxation procedure for deduction on an invoice within the meaning of § 14 or to individual information omitted in the bill,

2. under what conditions, for which tax period and to what extent to simplify or avoid hardship in cases where someone other than the

Recipient a payment granted (§ 10. 1 set 3), which may take the other deduction in claim, and

3. When in cases of minor importance to simplify tax or to avoid hardship in the allocation of tax amounts (paragraph 4) sales, which exclude the deduction may be disregarded or can be apart from the attribution of input tax on these sales.

§ 15a Adjustment of deductions

(1) Change to, within five years from the date of first use is relevant for the initial deduction in respect of an asset that is not only unique for execution of transactions for each calendar year of change compensation by adjusting the make withdrawal of the attributable to the cost tax amounts. apply for land including the essential parts thereof, rights to which the provisions of civil law relating to immovable property and buildings on a third-party land of the five-year period replaces a period of ten years.

(2) change of an asset that is used only once for execution of a transaction, the relevant for the original deduction ratios is pre-adjustment of the deduction. The correction should apply for the tax period in which the asset is used.

(3) Go into an asset later another object, and loses this object while its physical and economic distinctiveness final, or is performed on an asset any other service, the most representative for the initial deduction in respect apply in the case of changing the provisions of paragraphs 1 and 2 corresponding. As far received under a measure in an asset several items or more other services are provided to an asset, they are assembling them in a correction object. A change in circumstances is present here too, if the asset for purposes which are outside of the company, is taken from the company, without the gratuitous value tax is taxed according to § 3 para. 1b. (4) Paragraphs 1 and 2 are for other services which do not fall under paragraph 3 sentence 1 apply accordingly. The correction should be limited to those other services, would be for the tax balance sheet, an activation command. However, this does not apply if they are other services for which the recipient could make the deduction already for a period prior to the execution of other services. It is irrelevant whether the contractor in accordance with §§ 140, 141 of the Tax Code is actually obliged to keep records. for which the recipient could make the deduction already for a period prior to the execution of other services. It is irrelevant whether the contractor in accordance with §§ 140, 141 of the Tax Code is actually obliged to keep records. for which the recipient could make the deduction already for a period prior to the execution of other services. It is irrelevant whether the contractor in accordance with §§ 140, 141 of the Tax Code is actually obliged to keep records.

(5) In the correction according to paragraph 1, the change is expected in the cases of the set 1 of a fifth and in the case of the set 2 of a tenth of the attributable to the asset tax amounts for each calendar year. A shorter period of use should be considered accordingly. The shelf life is not shortened by the fact that the asset is included in another. (6) paragraphs 1 through 5 are on the pilot, which is allotted for subsequent cost, mutatis mutandis.

(6a) A change of the conditions is present paragraph 15 1b even with a change of use in accordance with §.

(7) A change of the conditions referred to in paragraphs 1 to 3 as the transition from the general taxation for suspension of the control according to § 19, para. 1 and vice versa and the transition from the general taxation to average rate taxation according to §§ 23, 23a or 24 and, vice versa.

(8) A change of the conditions also exists when the still to be used asset that is not being used only once for execution of a transaction, sold prior to the expiration of the applicable under paragraphs 1 and 5, adjustment period or is supplied under § 3. 1b and these sales to be assessed differently than the authoritative for the initial deduction in use. This also applies to assets for which the deduction according to § 15 paragraph 1b was partially excluded.

(9) The adjustment mentioned in paragraph 8 is carried out so as the asset at the time of the sale or delivery in the sense of § 3. Had been 1b continues to be used until the end of the relevant correction period under appropriately modified conditions for the company. (10) A business sale (§ 1. 1a) is not interrupted by the paragraphs 1 and 5 relevant adjustment period. The seller is obliged to provide the purchaser necessary for the implementation of the correction information.

(11) The Federal Ministry of Finance of the Federal Council by regulation more detailed provisions can hit it with the agreement,

1. How the compensation in accordance with paragraphs 1 to 9 is carried out, and has the cases in which for simplifying the taxation method for preventing or curing unjustified control advantages to be omitted;

2. that to avoid hardships or unjustified tax benefit at a gratuitous or transfer of an asset

a is also) carry out an adjustment of the deduction in a corresponding application of paragraphs 1 to 9, when a change in conditions is not present,

b) the part of the pilot amount which does not apply to a uniform distribution on the referred to in paragraph 9 rest period, due from the contractor,

c) the operator of the power receiver as set in accordance with paragraphs 1 to 9 or letter b amount owed in a control statement and it can deduct the amount as input.

Section Five taxation

§ 16 tax calculation, tax period and individual taxation

(1) The control is, unless § 20 shall be calculated according to the agreed charges. Taxable period is the calendar year. In calculating the tax on the sum of sales by § 1 para. 1 no. 1 and 5 to go out, to the extent incurred the tax in the tax period for them and the tax liability is given. The control must be added due under § 6a. 4 sentence 2, according to § 14c and § 17 para. 1 sentence 6 tax amounts.

(1a) If a non-domiciled in the EU Entrepreneurs of § 18 para. 4c use the taxable period is the calendar quarter. In calculating the tax on the sum of sales by § 3a. 5 to go out, which can be controlled within the Community, as far created for them in the tax period the tax and the tax liability is given. Paragraph 2 shall not apply.

(1b) a power resident in the rest of the Community entrepreneur (§ 13b paragraph 7 Set 2) of § 18 4e paragraph use is taxable period the calendar quarter. In the calculation of the control of sales by § 3a paragraph 5 is assumed that the sum, which can be controlled within the country, as far developed for them in the taxable period, the control and the reverse charge is given. Paragraph 2 shall not apply.

(2) From the calculated according to paragraph 1 control are subject to the § 18, paragraph 9 settle set 3 falling within the tax period peelable according to § 15 tax amounts. § 15a must be considered.

(3) If the trader has his commercial or professional activity exercised only in a part of the calendar year, this part takes the place of the calendar year.

(4) Notwithstanding paragraphs 1, 2 and 3, the tax office can determine a shorter tax period when the input of the control appears to vulnerable or contractor agrees. (5) For transport of persons occasional services by coach and bus that are not registered in Poland, the tax, notwithstanding paragraph 1, for each taxable transaction

by the appropriate customs department calculated (individual transport assessment) when a limit is exceeded for a third territory. Competent customs department, the customs office or customs office at which the bus and coach in the domestic enters or leaves the home. The competent customs department is (tax office) in the individual transport assessment for the tax office in the district where it lies. Paragraph 2 and § 19 para. 1 shall not apply to the individual transport assessment. (5a) the intra-Community acquisition of new vehicles by other purchasers than those mentioned in § 1a para. 1 no. 2 people, the control notwithstanding paragraph 1, for each taxable income to calculate (vehicle individual taxation).

(5b) At the request of the operator is to calculate the control according to paragraphs 1 and 2 after the end of the tax period in place of the individual transport assessment (section 5). Paragraphs 3 and 4 shall apply accordingly.

(6) Values in foreign currency are converted to the calculation of the control and the peelable tax amounts to € by average rates, the publicly known are the Ministry of Finance for the month in which carried out the power or charge or a part of the fee prior to performing the power (§ 13. 1, no. 1, point A set of 4) is collected. Is the supplying entrepreneur the calculation of the control according to received considerations allowed (§ 20), the charges are to be converted according to the average rates of the month in which they are collected. The tax authority, the conversion according to the current rate, which is evidenced by Bank message or exchange list, allow. Makes a not domiciled in the EU entrepreneurs to § 18 paragraph 4c use, he has converted to calculate the control values in foreign currency at the rates that have been observed for the last day of the tax period referred to in paragraph 1a sentence 1 of the European Central Bank; makes one in the rest of the Community (§ 13b, paragraph 7, sentence 2) Principal established by § 18 paragraph 4e, he is required to be converted to calculate the control values in foreign currency after the courses for the last day of the tax period referred to in paragraph 1b sentence 1 of the European Central Bank have been established. Have been determined for the products listed in clause 4 days did not exchange rates, the entrepreneur has to convert the control to the observed for the next day after the expiration of the tax period referred to in paragraph 1a sentence 1 or paragraph 1b sentence 1 of the European Central Bank exchange rates.

(7) For the import VAT § 11 para. 5 and § 21 shall apply. 2nd

§ 17 Amendment of the tax base

(1) Has the basis of assessment of a taxable transaction within the meaning of § 1 para. 1 no. 1 changed, the entrepreneur who ran these sales to rectify the tax due for that amount. is also the deduction for the entrepreneur to whom these sales were made to rectify. This does not apply if he is not favored economically the tax base through the change. In these cases, another entrepreneur favored economically the tax base by the change, this entrepreneur has to correct his deduction. Sentences 1 to 4 shall apply in the cases of § 1 para. 1 no. 5 and § 13b mutatis mutandis. The adjustment of the deduction may be waived If a third party contractor pay the attributable to the reduction of the fee control amount to the tax authorities; in this case is the third contractor liable for the tax. The corrections to the sets 1 and 2 have to be made for the tax period in which the change of the base occurred. The adjustment according to Clause 4 shall be made for the tax period in which the other business is economically favored. (2) paragraph 1 applies, mutatis mutandis, when where the other business is economically favored. (2) paragraph 1 applies, mutatis mutandis, when where the other business is economically favored. (2) paragraph 1 applies, mutatis mutandis, when

1. the agreed consideration for a taxable supply, other service or a taxable intra-Community acquisition has become irrecoverable. If the fee collected retrospectively, tax amount and deduction shall be corrected again;
2. paid for an agreed delivery or other service for a fee, delivery or other service but has not been executed;
3. a taxable supply, other service or a taxable intra-Community acquisition has been reversed;
4. The purchaser can prove in terms of § 3d sentence 2;
5. Expenses in accordance with § 15 para. 1a are made.

(3) If import sales tax, which has been deducted as input, lowered, adopted or refunded, the operator has to correct the deduction accordingly. Paragraph 1, sentence 7 applies, mutatis mutandis.

(4) If the charges for different taxable supplies or other services changed a certain period of time together (eg annual bonuses, annual reimbursements), the employer must give the recipients a document can be seen from the way the change in charges to the taxable transactions differently distributed.

§ 18 taxation procedure

(1) The operator has to transmit up to the 10th day after the end of each reservation period, a reservation officially prescribed data by remote data transmission, in which he has to calculate the control for the reservation period (in advance) itself. At the request of the tax office in order to avoid undue hardship may waive electronic transmission; in this case, the contractor shall make a reservation official form. § 16. 1 and 2 and § 17 are applied accordingly. The advance payment is due on the 10th day after the end of the period covered.

(2) pre-registration period is the calendar quarter. If the tax for the previous calendar year more than 7,500 euros, the calendar month advance notice period. If the tax for the preceding calendar year does not exceed 1,000 euros, the tax office can the entrepreneur from the requirement to submit the returns and payment of advance payments. When traders his professional or commercial activity, the current and next calendar year appointment period of the calendar month. 4 applies accordingly set in the following cases:

, To exercise the first at the registered not yet commercially or professionally and just recently was legal persons or companies that are objectively verifiable intend a commercial or professional activity (shelf companies), with effect from the date of actual exercise of that activity, and

2. in the adoption of legal persons or partnerships that have been already operating commercially or professionally and rest at the time of acquisition, or only slightly commercially or professionally active are (shell company) with effect from the date of acquisition.

(2a) The entrepreneur can choose the calendar month advance notice period instead of the calendar quarter if, for the previous calendar year, a surplus in their favor of more than 7,500 euros. In this case, the entrepreneur has until February 10 of the current calendar year an appointment for the first calendar month. The exercise of the option binds the contractor for this calendar year.

(3) The operator has to provide for the calendar year, or for a shorter tax period a tax return officially prescribed data by remote data transmission, in which it the tax payable or the surplus, resulting in his favor, according to § 16, paragraph 1 to 4 § 17 and to calculate itself (control application). In the cases of § 16, paragraph 3 and 4, the control application is to transmit the shorter tax period within one month after the end. At the request of the tax office in order to avoid undue hardship may waive electronic transmission; In this case, the entrepreneur must submit a tax return official form and to sign them.

(4) Calculated the entrepreneur notwithstanding tax payable or surplus in the tax return for the calendar year of the sum of the advance payments, the difference is due in favor of the tax office a month after the receipt of the tax return. Sets the tax office the tax payable or the excess deviation from the tax return for the calendar year, so the difference in favor of the tax office a month after the announcement of the tax bill is due. The maturity of backward advance payments (paragraph 1) remains unaffected by the sets 1 and 2. FIG. (4a) Reservations (paragraphs 1 and 2) and a tax return (3 and 4) are required to provide the entrepreneurs and legal persons who only tax revenues according to § 1 para. 1 no. 5, § 13b paragraph 5 or § 25b Section. 2 have to be paid, as well as vehicle supplier (§ 2a). Reservations are to be supplied only for the pre-registration period, in which the tax is to be declared for such supplies. The application of paragraph 2a is excluded.

(4b) For those not entrepreneurs and liabilities control amounts according to § 6a. 4 sentence 2 or § 14c Abs. 2, paragraph shall 4a accordingly.

(4c) A not in the common area established business that provides as liable sales by § 3a paragraph 5 in the common area, by way of derogation from paragraphs 1 to 4 for each tax period (§ 16, paragraph 1, sentence 1) a tax return officially prescribed data by remote data transmission until the 20th day after the end of each tax period the Bundeszentralamt for controlling transmit, in which it has to calculate the control for the aforementioned sales itself. The tax is due on the 20th day after the end of the tax period. The exercise of the option, the contractor on the officially required to display electronic information to be document to the Federal Central Tax Office before he provides sales under § 3a para. 5 in the Community. The right to vote can only with effect from the beginning of the taxable period to be revoked. The revocation must be declared before the start of the tax period for which it will apply to the Federal Central Tax Office electronically. If the operators in its obligations under sentences 1 to 3 or § 22. 1 repeatedly failed or not after, it closes the Bundeszentralamt for controlling the taxation method of according to Clause 1. The exclusion shall apply from the tax period that begins exclusion against the contractor after the date of notification. If the operators in its obligations under sentences 1 to 3 or § 22. 1 repeatedly failed or not after, it closes the Bundeszentralamt for controlling the taxation method of according to Clause 1. The exclusion shall apply from the tax period that begins exclusion against the contractor after the date of notification. If the operators in its obligations under sentences 1 to 3 or § 22. 1 repeatedly failed or not after, it closes the Bundeszentralamt for controlling the taxation method of according to Clause 1. The exclusion shall apply from the tax period that begins exclusion against the contractor after the date of notification.

(4d) For persons not established in Community territory entrepreneurs in Germany in the tax period (§ 16 paragraph 1 sentence 2) provide as liable Sales by § 3a paragraph 5 and explain these transactions in another Member State and pay the associated tax, apply insofar as the paragraphs 1 to 4 do not. (4e) A in the remaining community resident entrepreneur (§ 13b 7 sentence 2 section), which performs as liable sales by § 3a paragraph 5 inland, by way of derogation from paragraphs 1 to 4 for each tax period (§ 16 paragraph 1b Set 1) a tax return officially prescribed data by remote data transmission to the 20th day after the end of each tax period transmit, in which it has to calculate the control for the aforementioned sales itself; This only applies if the entrepreneur in Germany, on the island of Helgoland and in one of the territories referred to in § 1, paragraph 3 neither its seat, its management has a permanent establishment. The tax return must be submitted to the competent tax authority of the Member State of the European Union, in which the contractor is established; this tax return is from the time a tax return within the meaning of § 150 paragraph 1 sentence 3 and § 168 of the Tax Code, to which those in it contained data from the relevant tax authority of the Member State of the European Union, to which the contractor has submitted the tax return were sent to the Central Federal tax and recorded in an editable manner. Sentence 2 applies to the correction of a tax return. The tax is on the 20th due day after the end of the tax period. The exercise of the option under clause 1 the entrepreneur in the officially prescribed electronically to be transmitted document the tax authority of the Member State of the European Union in which the contractor is established to display before the start of the tax period, from the beginning of which he exercises the right to vote. The right to vote can only with effect from the beginning of the taxable period to be revoked. The revocation must be declared before the start of the tax period for which it will apply to the tax authority of the Member State of the European Union in which the undertaking is established electronically. the entrepreneur meets its obligations under sentences 1 to 5 or § 22 paragraph 1 repeatedly failed or not to, closes it, the competent tax authority of the Member State of the European Union, in which the contractor is established to taxation by the method according to sentence 1. The exclusion shall apply from the tax period that begins exclusion against the contractor after the date of notification. The tax declaration under clause 1 is considered on time delivered when it has been received by the 20th day after the end of the tax period (§ 16 paragraph 1b sentence 1) the competent tax authority of the Member State of the European Union, in which the contractor is established and there was recorded in an editable manner. The tax payment is effected in accordance with clause 4 in due time, if the payment to the twentieth Day after the end of the tax period (§ 16 paragraph 1b sentence 1) is received by the competent tax authority of the Member State of the European Union, in which the contractor is established. § 240 of the tax code is applicable with the proviso that a failure by entering at the expiry of the 10th day after the end of the fiscal period (§ 16 1b paragraph, sentence 1) following the next month. (5) In the cases of the individual transport assessment (. § 16 5) is different to methods of paragraphs 1 to 4 as follows:

1. The carrier shall give each individual a tax return journey officially prescribed form in duplicate to the competent customs office.

2. The competent customs department sets for the competent tax office the tax on both pieces of the tax return and returns a piece of the carrier back who has to pay the tax at the same time. The carrier must perform this piece with the tax receipt while driving with them.
3. The carrier with the competent customs office at which it crosses the line into a third territory, to submit a further tax return in two pieces when the number of passenger kilometers (§ 10 para. 6 sentence 2), of the at taxing by number has been assumed 2, has changed. The customs department puts the control firmly again. At the same time a difference is to be paid in favor of the tax office or to report a difference in favor of the carrier. Sentences 2 and 3 shall not apply if the difference is less than 2.50 euros. The customs office may waive in these cases to a written tax return.

has (5a) In the cases of vehicle individual taxation (§ 16 para. 5a) the transferee, notwithstanding paragraphs 1 to 4, no later than 10 days after the day on which the tax has arisen, a tax return on the officially prescribed submit form in which it to calculate the tax payable himself (tax return). The tax return must be signed by the purchaser by hand. does not give the purchaser the tax return, or if he has not calculated the tax correctly, the tax authorities may impose the tax. The tax is due on the 10th day after the day on which it was created.

(5b) In the cases of § 16. 5b carry out the taxation method according to paragraphs 3 and 4. The tax paid for the individual transport assessment (§ 16. 5) is to be offset in accordance with paragraph 3 sentence 1 tax payable.

(6) In order to avoid curing, the Ministry of Finance, the deadlines for the returns and advances can be extended by one month with the approval of the Federal by regulation and determine the process in more detail. It can be arranged that the entrepreneur has to pay a special advance payment on the tax for the calendar year.

(7) In order to simplify the taxation procedure, the Federal Ministry of Finance with the approval of the Federal Council may determine by ordinance that and under what conditions the levying of tax on supplies of gold, silver and platinum as well as other services in business with these precious metals between entrepreneurs admitted to a stock exchange in the country with the right to participate in trading can be dispensed with. This does not apply for coins and medals from these precious metals. (8) (deleted)

(9) To simplify the taxation method, the Ministry of Finance the compensation of the tax amounts may (§ 15) deviating control to non-resident entrepreneur of § 16 and paragraphs 1 to 4, in a special process with the approval of the Federal by ordinance. It can also be arranged,

1. that the compensation takes place only when it reaches a certain minimum amount,
2. the period within which the payment application shall be made,
3. in which cases the employer must sign the application by hand,
4. how and to what extent tax amounts shall be verified by submitting invoices and import documents,

will 5. that the decision on the refund of input tax granted electronically,

6. how and to what extent that is subject to interest and chargeable amount.

Are regulated by the ordinance pursuant to sentences 1 and 2 requirements of the specific procedure met and the foreign-based contractor owes exclusively tax according to § 13a paragraph 1 No. 1 in conjunction with § 14c paragraph 1 or § 13a paragraph 1, point 4, the refund of input tax be carried out in the particular process. An entrepreneur who is resident in the common area and executes transactions excluding the part of the deduction, the pilot is more than compensated in the amount in which it in the Member State in which it is situated, when using a pro-rata rate for deduction would be justified. A seller who is not established in Community territory will only be reimbursed input VAT where, in the country where the trader is established

local entrepreneurs will be paid. The input tax attributable to the purchase of fuel are excluded from compensation for entrepreneurs who are not resident in the Community. The sets 5 and 6 do not apply for operators that are not located in the common area, so far as it provided in tax period (§ 16, paragraph 1, sentence 2) as liable sales by § 3a paragraph 5 in the common area and 4c for such supplies of § 18 paragraph use have made or those transactions explained in another Member State and the associated tax have paid; , A prerequisite is that the tax amounts in connection with sales under § 3a in paragraph 5.

1. The authorities responsible for the authorization or the registration of vehicles authorities are required to notify the new for the taxation of intra-Community acquisition vehicles competent financial authorities without request the following:
 - a) for new motorized land vehicles, the first issue of registration certificates Part II, or the initial allocation of a registration number in the license-free vehicles. At the same time are those in paragraph 2 point a designated data and the assigned registration number, or, if this has not yet been assigned to transmit the number of the registration certificate Part II
 - b) for new aircraft, the initial registration of these aircraft. At the same time in point 3 point a designated data and the assigned registration number shall be transmitted. As a registration for the purposes of this provision does not apply registration of an aircraft in the register of liens on aircraft.
2. In cases of intra-Community acquisitions of new motorized land vehicles (§ 1b paragraph 2 sentence 1 number 1 and paragraph 3, point 1), the following applies:
 - a) The first time the issue of a registration certificate Part II in Germany or in the initial allocation of a registration number for license-free vehicles in that country, the applicant must provide the following information to submit to the tax authorities: aa) the name and address of the applicant and the competent tax office (§ 21
the tax code),
bb) the name and address of the supplier,
cc) the date of delivery,
dd) the date of first use,
ee) the mileage on the delivery date,
ff) the vehicle type, the vehicle manufacturer for the vehicle type and the vehicle identification number,
gg) the intended use.
The applicant is aa to the information under double letters and bb also required if he is not among those mentioned in § 1a paragraph 1, point 2 and § 1b paragraph 1 or if there are doubts that the properties as a new vehicle for the purpose of § 1b, paragraph 3, point 1 are present. The approval authority, the registration certificate provided with an official mark II or license-free vehicles, which according to § 4, paragraph 2 and 3 of the Vehicle Registration Regulation, the registration certificate Part I hand over only when the applicant has the above information is made.
 - b) If the tax has not been paid for intra-Community acquisition, the approval authority shall, on the application of the tax office, the registration certificate Part I invalid and entstempeln the license plate. The licensing authority shall take the necessary arrangements for this purpose by written administrative (logout Opinion). The tax office can logout ex officio even perform when the Administration has not initiated proceedings. Set 2 applies accordingly. The tax office shares the deregistration performed immediately notify the certifying authority and handed over to the vehicle owner the prescribed certificate of registration from. The implementation of the cancellation of its own motion is governed by the Administrative Procedure Act.

3. In cases of intra-Community acquisition of new aircraft (... § 1b para 2 sentence 1 No. 3 and paragraph 3 No. 3), the following applies:

a) In the initial registration in the aircraft register, the applicant must provide the following information to submit to the tax authorities:

- aa) the name and address of the applicant and the relevant tax office (§ 21 the tax code),
- bb) the name and address of the supplier,
- cc) the date of delivery,
- dd) the consideration (price)
- ee) the date of first use,
- ff) the maximum take off weight,
- gg) the number of previous operating hours on the delivery date,
- hh) the aircraft manufacturer and the type of aircraft,
- ii) the intended use.

The applicant is aa to the information under sentence 1 double letter and bb also required if he is not among those mentioned in § 1a para. 1 no. 2 and § 1b para. 1 person or if there are doubts whether the properties as present a new vehicle within the meaning of § 1b para. 3 no. 3. The Federal Aviation Authority is allowed to make the entry in the aircraft register only when the applicant has the above information is made.

b) If the tax has not been paid for the intra-Community acquisition, the aerospace shall revoke Federal Office at the request of the tax office approval. It shall make the necessary arrangements for this purpose by written administrative (logout Opinion). The implementation of the cancellation of its own motion is governed by the Administrative Procedure Act. Disputes concerning cancellations ex officio administrative decision is given.

(11) The authorities responsible for fiscal control customs offices are involved in the VAT collection of carriage by unauthorized domestic passenger vehicles. You are entitled to stop the unauthorized domestically after their appearance buses under temporary and localized controls and determine the factual and legal circumstances which are relevant for the sales tax, and to transmit the detected data to the competent tax authorities.

perform (12) entrepreneurs resident abroad (§ 13b, paragraph 7), the cross-border passenger transport by unauthorized domestic passenger vehicles, have the such attributable to the domestic market before the first execution of sales (§ 3b para. 1 sentence 2) in which the display sales tax local tax office, unless the individual transport assessment subject (§ 16 para. 5) such supplies. here about the tax office issues a certificate. The certificate shall be carried during every journey and submitted to the authorities responsible for fiscal control customs services on demand. In case of non submission of the certificate that customs officials may ask a security deposit in accordance with the tax provisions in the amount expected to require the tax payable for the individual transport service.

footnote

(+++ § 18. 9: For use see § 27 +++ 14..) (+++ § 18. 21: For use see § 27 +++ 21..)

(+++ § 18 4c Sentence 1, section 4d:.. For use see § 27 24 2 +++ set..)

§ 18a Summary Report

(1) The operator in § 2 has up to the 25th day after the end of each calendar month (signaling period) in which he pointed out intra goods or deliveries under § 25b paragraph 2, the Federal German controlling a message (Summary message) to supply the officially prescribed data by remote data transmission, in which it as indicated in paragraph 7 sentence number 1

has to make 1, 2, 2a and 4. FIG. As far as the sum of the bases for intra-community

Deliveries and for deliveries within the meaning of § 25b paragraph 2 shall not apply to the current calendar quarter even for one of the four preceding calendar quarters each with more than 50,000 euros, the EC Sales List of the calendar quarter may be submitted by the 25th day after the expiration. If the sum of the tax base for intra-Community supplies and 25b for deliveries within the meaning of § paragraph 2, during the past quarter, 50,000 euros, the entrepreneur until the 25th day after the end has the calendar month in which that amount is exceeded, an EC Sales List for to forward this calendar month and already past calendar months of the calendar quarter. When traders not the rules contained in set 2 in claim, he must report this to the Federal Central Tax Office. From 1 July 2010 to 31 December 2011, the sentences 2 and 3 shall apply with the proviso that the amount of EUR 50 000, the amount of EUR 100 000 will replace.

(2) The entrepreneur as defined in § 2 has until 25 days after the end of each calendar quarter (declaration period), in which he taxable in the rest of the Community other services as defined in § 3, paragraph 2, for a resident of a Member State other beneficiaries the tax has there owes executed to transmit the Federal Central tax Office an EC sales List officially prescribed data set by data transmission, in which he has to provide the information referred to in paragraph 7 sentence 1 no. 3 As far as the entrepreneur after paragraph 1 shall be obliged to monthly submission of a summary, he has to provide the information within the meaning of sentence 1 in the EC sales list for the last month of the calendar quarter.

submitted 25 days after the end of each calendar month, it can accommodate those provided under paragraph 2 in the message for the respective reporting period. When traders the rules contained in record 1 in claim he has to indicate this to the Federal Tax Office. (4) Paragraphs 1 to 3 do not apply to entrepreneurs who apply § 19 paragraph 1. (5) At the request can dispense to avoid undue hardship to an electronic transmission of the tax office; in this case, the contractor shall make a report to an official form. § 150, paragraph 8 of the Tax Code shall apply accordingly. As far as the tax office according to § 18, paragraph 1, sentence 2 has dispensed with electronic transmission of the prior application, this also applies to the Summary Report. For the purposes of this provision not independent legal entities 2, paragraph 2, point 2 shall for the purposes of § as an entrepreneur. The country's financial authorities shall transmit to the Federal Central Tax Office the necessary information to determine the entrepreneurs who are required under paragraphs 1 and 2 to submit the recapitulative statement. These terms may only message to be processed to ensure the delivery of the summary. The Federal Central Tax Office sent to the country's tax authorities the information in the recapitulative statements, including those required for tax checks. who are required under paragraphs 1 and 2 to submit the recapitulative statement. These terms may only message to be processed to ensure the delivery of the summary. The Federal Central Tax Office sent to the country's tax authorities the information in the recapitulative statements, including those required for tax checks. who are required under paragraphs 1 and 2 to submit the recapitulative statement. These terms may only message to be processed to ensure the delivery of the summary. The Federal Central Tax Office sent to the country's tax authorities the information in the recapitulative statements, including those required for tax checks.

(6) A Community supply of goods in accordance with this rule

1. an intra-Community supply within the meaning of § 6a paragraph 1, except the supply of new vehicles to buyers without VAT registration number;
2. An intra-Community supply as defined in § 6, paragraph 2;
3. A transport or dispatch in accordance with § 6b paragraph 1.

(7) The Summary report must contain the following information:

1. for intra-Community supplies of goods referred to in paragraph 6, paragraph 1:
 - a) the tax identification number of each purchaser, which has been granted to him in another member state and under which the intra deliveries have been performed on him and
 - b) for each purchaser of the sum of the bases, which performed on him intra delivery of goods;

Second for intra-Community supplies of goods referred to in paragraph 6, paragraph 2:

- a) the tax identification number of the entrepreneur in the Member States, in which he has spent objects, and

b) the sum of the allocable to bases;

2a. for promotions or dispatches referred to in paragraph 6, point 3: the VAT

Identification number of the purchaser according to § 6b paragraph 1, number 1 and 3 or § 6b, paragraph 5;

Third for running in the rest of the Community other services taxable under § 3, paragraph 2, for a resident of a Member State other beneficiaries, the tax owed there:

a) the tax identification number of each recipient, which it has been granted in another Member State and under which the taxable other services were provided to him,

b) for each beneficiary the sum of the bases of taxable other services rendered to him and

c) an indication of the presence of running in the rest of the Community taxable other performance within the meaning of § 3, paragraph 2, for a resident of a Member State other beneficiaries, the tax owed there;

4th for deliveries within the meaning of § 25b paragraph 2:

a) the tax identification number, in which the dispatch or transport has been completed the last of each collector, which has been issued in this state the member,

b) for each of the last collector, the sum of the bases of the deliveries performed on him and

c) an indication of the existence of an intra-Community triangular operation.

§ § 16, paragraph 6 and 17 are applied mutatis mutandis.

(8) The information referred to in paragraph 7, sentence 1 number 1 and 2 are to be made for the reporting period in which the invoice is issued for intra-Community supply of goods at the latest for the reporting period in which the following to the execution of the intra-Community supply of goods month ends. As indicated in paragraph 7 set 1 number 3 and 4 are to be made for the signal period in which the taxpayer in the rest of the Community other performance in terms of § 3a paragraph 2, for the resident of a Member State other recipient, the control there fault, and the deliveries have been carried out in accordance with § 25b in paragraph 2.

(9) If the tax the entrepreneurs of the requirement to submit the preview messages and payment of advances freed (§ 18, paragraph 2 set 3), he can SUMMARY message deviating from paragraphs 1 and 2 to the 25th day after the end of each calendar year Leave in which he has carried out intra-Community supplies or taxable in the rest of the Community other services within the meaning of § 3 paragraph 2 has pointed out, for a resident of a Member State other beneficiaries, the tax owed there when

1. the sum of its goods and services in the previous calendar year did not exceed EUR 200 000 and is expected in the current calendar year does not exceed

2. the sum of its intra-Community supply of goods or in the rest of the Community exported taxable services specified in § 3, paragraph 2, for a resident of a Member State other beneficiaries there owes, in the previous calendar year, EUR 15 000 has not exceeded the tax and is expected in the current calendar year exceed is not

3. it is not at the specified point 2 deliveries to deliveries of new vehicles to customers with sales tax identification number.

Paragraph 8 shall apply accordingly.

That a declaration made by him RECAPITULATIVE (10) If the contractor subsequently inaccurate or incomplete, he is obliged to rectify the original EC Sales List within a month.

(11) In the EU Sales Report are additionally apply with the exception of § 152 of the Tax Code applicable to tax returns provisions of the Tax Code.

(12) In order to facilitate and simplify the delivery and processing of the summary message, the Ministry of Finance determined by regulation with the approval of the Federal that the Summary message can be transmitted to machine usable data carrier or by remote data transmission. Here are specify in particular:

1. the conditions for the application of the procedure;
2. Further details on the form, content, processing and security of the data to be transmitted;
3. The manner of transmission of the data;
4. responsibility for the receipt of the information to the data;
5. participation obligations of third parties in the processing of data;
6. the size and shape of the required for this procedure special declaration obligations of the entrepreneur.

To control the data transfer expert bodies may be referenced in the ordinance to publications; Here the date of publication, the source of supply and a job can be described, in which the publication is in the archives secured.

§ 18b Separate declaration of intra-Community supplies and certain other services in the taxation procedure

The entrepreneur as defined in § 2 has for each Pre-logon and tax period in the officially prescribed forms (§ 18 para 1 to 4). The bases following transactions to explain separately:

First of his intra-Community supplies

2. his running in the rest of the Community other services taxable under § 3, paragraph 2, for a resident of a Member State other beneficiaries, the tax owed there, and
3. its supplies within the meaning of § 25b para. 2.,

The data for one specified in sentence 1 number 1 sales are to be made in the pre-registration period in which the invoice is issued for these sales, but no later than in the pre-registration period, in which the following to the execution of these sales month ends. The data for transactions within the meaning of sentence 1 number 2 and 3 are to be made in the pre-registration period in which these transactions are executed. § 16 para. 6 and § 17 shall apply accordingly. the entrepreneur recognizes retrospectively before the end of the period for assessment that with a declaration made by him advance notice (§ 18 para. 1), the information on the transactions referred to in sentence 1 is incorrect or incomplete, he is obliged to rectify the original appointment immediately. The sets 2 to 5 are valid for the control statement (§ 18. 3 and 4) accordingly.

§ 18c obligation to report the delivery of new vehicles

To secure the tax revenue by an exchange of information with other Member States, the Federal Ministry of Finance with the approval of the Federal Council may determine by ordinance that entrepreneurs (§ 2) and vehicle supplier (§ 2a) of the tax authority their intra-Community supplies of new vehicles to buyers without VAT registration number must report. Here are specify in particular:

1. the way of the message;
2. the content of the message;
3. the jurisdiction of tax authorities;
4. The date of submission of the message.
5. (repealed)

§ 18d production of documents

The tax authorities are to fulfill the obligation to provide information in accordance with Regulation (EU) no. 904/2010 of 7 October 2010 on the administrative cooperation and combating fraud in the field of value added tax (OJ. L 268, 12.10.2010, p 1) authorized by entrepreneurs submission

to demand the respectively required books, records, business papers and other documents available for inspection and testing. § 97 paragraph 2 of the Tax Code shall apply accordingly. The entrepreneur has the request of the tax authorities the documents specified in sentence 1 above.

§ 18e confirmation process

The Federal Central Tax Office confirmed on request

1. the entrepreneur as defined in § 2, the validity of a VAT identification number and the name and address of the person who issued the VAT identification number by another Member State;
2. the bearing holder within the meaning of § 4 no. 4, the validity of domestic tax identification number and the name and address of the Auslagerers or its fiscal representative.

§ 18f security

For control applications in the meaning of § 18. 1 and 3 can be made dependent in agreement with the owner of a security consent under § 168 2 set the tax code. Sentence 1 applies to the determination according to § 167 para. 1 sentence 1 of the Tax Code, if it results in a refund.

§ 18g release of the application for a refund of input tax in another Member State

A local domestic entrepreneur applications for reimbursement of input tax in accordance with Directive 2008/9 / EC of 12 February 2008 rules for the refund of VAT in accordance with Directive 2006/112 / EC not in the Member State of refund but in can provide another member state established taxable (OJ. EU no. L 44 23) in another member state, the request has to be transmitted to the Federal tax Office officially prescribed data by remote data transmission. In this he must calculate the tax for the refund period himself.

footnote

(+++ § 18g: cf. To apply § 27 14 +++..)

§ 18h method of delivery of the VAT return for another Member State

(1) A domestic-based business that provides in another Member State of the European Union sales by § 3, paragraph 5, for which he there to pay tax and must submit VAT returns has to indicate to the Federal Central Tax Office officially prescribed data set by data transmission when connected to the special taxation procedures in Title XII, Chapter 6, section 3 of Directive 2006/112 / EC as amended by Article 5, point 15 of Directive 2008/8 / EC of 12 February 2008 amending Directive 2006 / 112 / EC participates in the place of supply (OJ. L 44, 20.2.2008, p 11) with respect. Participation in the meaning of sentence 1 is uniformly possible for the contractor for all Member States of the European Union, in which he has neither a seat nor a permanent establishment. The display according to sentence 1 shall be effected before the beginning of the tax period, makes from the beginning of the entrepreneurs of the special taxation method use. The application of the special taxation procedure can only apply from the beginning of the taxable period to be revoked. The revocation must be declared before the start of the tax period for which it will apply to the Federal Central Tax Office officially prescribed data electronically. The application of the special taxation procedure can only apply from the beginning of the taxable period to be revoked. The revocation must be declared before the start of the tax period for which it will apply to the Federal Central Tax Office officially prescribed data electronically. The application of the special taxation procedure can only apply from the beginning of the taxable period to be revoked. The revocation must be declared before the start of the tax period for which it will apply to the Federal Central Tax Office officially prescribed data electronically.

(2) Does the entrepreneur the requirements for participation in the special taxation procedure referred to in paragraph 1 is not, this represents by administrative against the contractor encountered the Federal Central Tax Office.

(3) A business that employs referred to in paragraph 1 special taxation method has to transmit its purpose to be dispensed VAT returns to the 20th day after the end of each tax period officially prescribed data by remote data transmission to the Federal Tax Office. In this statement he has to calculate the tax for the tax period itself. The calculated tax is payable to the Federal Central Tax Office.

(4) If the contractor's obligations under paragraph 3 or 369K from him in another Member State of the European Union to be met recordkeeping in accordance with article

Directive 2006/112 / EC as amended by Article 5, point 15 of Directive 2008/8 / EC of 12 February 2008 regarding amending Directive 2006/112 / EC of the location of services (OJ. L 44, 20.2.2008, page 11) repeatedly failed or not after, the German Federal Office for controlling the special taxation method closes it in paragraph 1 by administrative out. The exclusion shall apply from the tax period that begins exclusion against the contractor after the date of notification.

(5) An entrepreneur is resident in the country for the purposes of paragraph 1 sentence 1 if it has its registered office or management in Germany or has in the event that he is established in a third territory in the country a permanent establishment.

(6) In the method, as far as it is carried out by the Federal Tax Office to apply the §§ 30, 80 and 87a and the second section of the third part and the seventh part of the dispensing procedure and the Finanzgerichtsordnung.

footnote

(.. +++ § 18h para 3 and 4: see To apply § 27 20 +++..)

§ 19 tax on small business

(1) for sales within the meaning of § 1 para. 1 no. 1 VAT due is of entrepreneurs in the country or in the in § 1. Areas designated 3 are located, not charged if the project referred to in clause 2 sales plus the related tax in the previous calendar year, EUR 22 000 has not exceeded and the current calendar year, EUR 50 000 is not expected to exceed. Transaction within the meaning of the set 1 is dimensioned to received considerations turnover, reduced by the contained transactions of assets of the assets. Set 1 does not apply to § 13a para. 1, no. 6, § 13b paragraph 5, § 14c para. 2 and § 25b. 2 tax due. In the cases of the set 1, the rules on the exemption intra-Community supplies find (§ 4 no. 1, point b, § 6a)

4), on the indication of the tax identification numbers in a bill (§ 14a. 1, 3 and 7) and that the deduction (§ 15) do not apply.

(2) The operator may the tax office to the nonrepudiation of the assessment (§ 18. 3 and

4) explain that it dispenses with the application of paragraph 1. After entering when the writ of taxing the declaration binds the contractor for at least five calendar years. You can only with effect from the beginning of the calendar year to be revoked. The revocation must be declared no later than the invulnerability of the assessment of the calendar year for which it will apply. (3) conversion is the sum of the carried out by the entrepreneurs controllable transactions within the meaning of § 1 1 No. 1 minus following transactions..:

1 of sales, which are exempt according to § 4 # 8 point i, No. 9 letter b and number 11 to 29..;

2. The sales after § 4 no. 8, letters a to h, no. 9 letter a and no. 10, tax-free when they are incidental transactions.

As far as the operators in the control according to received considerations calculated (§ 13. 1, no. 1, point a set of 4 or § 20) is the total revenue calculated for these charges. If the trader's commercial or professional activity exercised only in a part of the calendar year, the actual total revenue is to be converted to an annual total sales. Commenced calendar month shall be treated as a full calendar months from the conversion, unless that conversion after days resulting in a lower total annual sales.

(4) Paragraph 1 shall not apply to intra-Community supplies of new vehicles. § 15 para. 4 shall apply accordingly.

§ 20 Calculation of tax after received considerations

The tax office may allow the request that an entrepreneur,

does not exceed EUR 600 000 in the previous calendar year, the first whose total turnover (§ 19 para. 3), or

2. of the obligation to keep books and make due annual stocktaking on a regular basis financial statements, in accordance with § 148 of the Tax Code is exempt, or
3. where it performs the Income Tax Act No. 1. Revenues from activities as members of a liberal profession within the meaning of § 18 para. 1,

the control is not calculated according to the agreed charges (§ 16. 1, sentence 1), but according to the received considerations. If the exemption pursuant to sentence 1 no. 2 only to individual businesses the entrepreneur and is the prerequisite to sentence 1 no. 1 is not satisfied, the authorization shall be confined to those operations to calculate the tax to the collected fees. If the trader changes the method of calculating VAT, transactions must not be double-counted or remain untaxed.

§ 21 Special rules for import tax

- (1) The import VAT is an excise duty in accordance with the output order.
- (2) For the import VAT rules on tariffs shall apply mutatis mutandis; with the exception of the rules on the inward processing by the method of drawback and outward processing.
- (2) Handling positions abroad on which to authorized German customs officials carry out official acts referred to in paragraph 2 shall include the extent to domestic. The same applies to their lines of communication with the domestic, as far introduced goods are transported on them.
- (3) Payment of import VAT can be pushed without safety performance when the tax payable according to § 15, para. 1, sentence 1, no. 2 can be deducted as input in full. (4) arises for the imported goods after the time when the import VAT a debt, or an excise duty or is necessarily introduced for the article according to this point, a consumption tax and so at the same time creates a more import VAT. This is also true if the object has been edited or processed according to the designated set in 1 time. The tax base is the customs debt or incurred or become absolutely excise duty. tax debtor who has to pay customs or excise duties. Sentences 1 to 4 shall not, if the one who has to pay the tax or excise duty is authorized with respect to the inserted object according to § 15, para. 1, sentence 1, no. 2 to deduct. (5) Paragraphs 2 to 4 shall apply mutatis mutandis to items that are not within the meaning of customs law and for which no customs regulations.

§ 22 Record keeping

(1) The employer is obliged to provide for the determination of tax and the bases of its calculation records. This obligation applies in the case of § 13a para. 1 no. 2 and 5, § 13b paragraph 5 and § 14c para. 2 also apply to persons who are not entrepreneurs. Is an agricultural and forestry company according to § 24 para. 3 to be treated as separately run business, the entrepreneur recordkeeping has separately for this operation to perform. In the cases of § 18 para 4c and 4d the required records on request must be made by the Federal Central Tax Office electronically available. in the case of § 18 paragraph 4e the necessary records at the request of authorities responsible for the tax system tax authorities must be made electronically available.

(2) The records must be seen:

1. the agreed fees for the executed by the contractor supplies and other services. It is important to make clear how the charges applied to the taxable turnover, separated according to tax rates and the tax-free sales are distributed. This applies correspondingly to the bases according to § 10. 4, when deliveries referred to in § 3. 1b, other services specified in § 3. 9a and § 10, para. 5 are executed. must also emerge, the entrepreneur according to § 9 deals with producing sales as tax from the records. In calculating the tax after received considerations (§ 20) of the agreed fees kick the collected fees in place. In the case of § 17 para. 1 sentence 6, the contractor,

2. You should remember considerations and partial considerations for the further execution of deliveries and other services. It is important to make clear how the considerations and partial considerations on taxable transactions, broken down by tax rates, and spread to the transactions exempted. No. 1, sentence 4 applies accordingly;

... 3. The tax base for supplies within the meaning of § 3 para 1b and for other services within the meaning of § 3 para 9 No. 1. No. 1, sentence 2 shall apply accordingly;

.. 4. owed because of incorrect tax ID according to § 14c para 1 and for unauthorized control card referred to in § 14c para 2 of taxation;

5. the fees for taxable supplies and other services that have been performed on the contractor for his company, and the fees paid prior to the execution of such transactions and partial considerations, as far as those transactions pursuant to § 13 para. 1 no. 1 letter a sentence 4 the tax becomes, and the related to the considerations and partial considerations of taxation;

6. the bases for the importation of goods (§ 11), which have been introduced to the business of the entrepreneur, as well as for resulting import value added tax;

7. the bases for intra-Community acquisition of goods as well as the payable tax amounts;

8. in the cases of § 13b paragraph 1 to 5 with the beneficiaries, the information in accordance with paragraphs 1 and 2. The supplier has to record the information referred to in paragraphs 1 and 2 separately;

9. The basis for revenue in § 4 no. 4a 1 lit a sentence 2 and the payable tax amounts.

(3) The recording duties of paragraph 2 Nos. 5 and 6 are not required when the deduction is excluded (§ 15. 2 and 3). If the contractor only partially deductible, so the input tax must be clear and easy to see verifiable attributable to the right of deduction revenue wholly or partly from the records. In addition, the entrepreneur has in these cases, separate from the bases of the remaining sales, excluding imports and intra-Community acquisitions to record the bases for the sales, which exclude the deduction in accordance with § 15 para. 2 and 3. The obligation for the separation of the bases according to paragraph 2, no. 1, sentence 2, no. 2, sentence 2 and no. 3 sentence 2 remains unaffected.

(4) items that spent by the contractor at his disposal from the domestic to the rest of the Community must be recorded when

Work is carried out first on the objects in the rest of the Community,

2. It is a temporary, other services are performed with the objects in the rest of the Community and of entrepreneurs in the Member State concerned has no branch or

3. it is a temporary use in the rest of the Community and in such cases the entry of the articles from the third country would be completely exempt.

(4b) items received by the entrepreneurs of a resident in the rest of the Community entrepreneur with tax identification number for execution of any other service within the meaning of § 3a. 3 no. 3, point c must be recorded.

(4c) of the bearing holder, a conversion control bearing as defined in § 4 operates. 4a, stock records has to lead 1, point B set 1 via the stored items and records of services specified in § 4 no. 4a sentence. The outsourcing of an item from the VAT warehouse has the storekeeper name, address and the domestic tax identification number of the record Auslagerers or its fiscal representative.

(4d) In the case of assignment has a claim on the consideration for a taxable transaction to another entrepreneur (§ 13c)

1. the entrepreneur providing the service the name and address of the assignee and the level of the record assigned claim for the consideration;

2. record the assignee of the name and address of the supplier, the amount of the assigned claim for the consideration and the amount of the payments received on the assigned claim amounts. Unless the assignee assigns the claim or part of the claim to a third party, it must also record the name and address of the third party.

Sentence 1 applies accordingly in the pledge or the seizure of claims. in the case of the pledge the pledgee and in the case of the seizure of the judgment creditor takes the place of the assignee.

(4e) Anyone who performs in the cases of § 13c payments according to § 48 of the Tax Code, shall keep records of the amounts paid. Here, the name, address and tax identification number must be recorded by the debtor of the sales tax.

(4f) The entrepreneur who promoted an item from the territory of a Member State into the territory of another Member State in accordance with § 6b or sent separately has this transport or dispatch to keep records. These records the following information must be included:

1. the full name and full address of the purchaser within the meaning of § 6b paragraph 1 No. 1 or § 6b paragraph 5;

Second the Member State of departure;

Third the Member State of;

4th the date of commencement of transport or dispatch in the Member State of departure;

5th 6b paragraph 6b of the purchaser according to § § 5, paragraph 1 or tax identification number used;

6th the full name and full address of the warehouse, in which the object as part of the transport or dispatch from entering the Member State of destination;

7th the day of the end of the transport or dispatch in the Member State;

8th. the tax identification number of a third party as a bearing holder;

9th the base defined in § 10, paragraph 4 sentence 1 number 1, the commercial designation and quantity of the arrived as part of the transport or dispatch in the bearing objects;

10. the date of delivery within the meaning of § 6b paragraph 2;

11. the consideration for the supply by number 10 and the standard description and quantity of the goods supplied;

12, the VAT registration number used by the acquirer for delivery by number 10;

13, the fee as well as the commercial name and quantity of the articles in the case of the equivalent of an intra introduction in § 6b paragraph 3;

14. the tax base under § 6b paragraph 4 number 1 in the Member State of departure came back items and the date of commencement of transport or dispatch.

(4g) The entrepreneur, to be delivered to the subject in accordance with § 6b, has a separate chapter of this supply to keep records. These records the following information must be included:

1. 6b of the trader in § 1, paragraph number 1 used tax identification number;

6b paragraph 2. the commercial name and quantity of 6b for the operator as the acquirer as defined in paragraph 1 or § § 5 specific objects;

6b, paragraph 3, the day of the end of the transport or dispatch of 6b for the entrepreneur as a purchaser within the meaning of § 1 or paragraph of § 5 certain items in the Member State;

4. the consideration for the supply to the entrepreneur and the usual commercial description and quantity of the goods supplied;

5. the day of the intra-Community acquisition 6b as defined in § 2 paragraph number 2;

6. the commercial name and quantity of 6b at the instigation of the operator as defined in § 1, paragraph number 1 taken out of the storage objects;
7. The commercial name of the in § 6b paragraph 6 sentence 4 destroyed or missing items and the date of destruction, loss or theft of the previously reached in the storage articles or the date on which the destruction or absence of the objects was found.

If the owner of the warehouse, transported into which the goods referred to in § 6b paragraph 1 No. 1 or is sent, not 6b with the purchaser within the meaning of § paragraph is identical 1 No. 1 or § 6b paragraph 5, the entrepreneur is the records according to clause 1 point 3, 6 and 7 released. (5) An entrepreneur who runs without a commercial presence or outside of such a house-to-house or on public streets or other public places sales or acquires goods has to lead a tax booklet official form. (6) The Federal Ministry of Finance, with the approval of the Federal by ordinance

1. lay down detailed provisions on how the record-keeping requirements have to be met and may be cases in which relief granted in fulfilling these obligations, as well as
2. liberate entrepreneurs referred to in paragraph 5 of the leadership of the tax booklet, the basis of taxation of other documents provided revealed and subject that exemption to requirements.

§ 22a fiscal representation

(1) An entrepreneur who does not yet in any of the in § 1. Areas mentioned three resident, domiciled, its management or a branch in Germany and performs in Germany only exempt transactions and can not deduct input tax, may in be represented by a tax representative domestic.

(2) For fiscal representation in § 3 no. 1 to 3 and the power § 4. 9 point c of the control law consulting persons mentioned.

(3) The fiscal representative requires the authority of the foreign based entrepreneur.

§ 22b rights and obligations of the tax representative

(1) The fiscal representative has to fulfill the obligations of the foreign based entrepreneur under this Act as their own. He has the same rights as the person represented.

(2) The fiscal representative has under him issued under § 22d paragraph 1 Tax Number quarterly Reservations (§ 18 paragraph 1) and a tax return (§ 18 paragraph 3 and 4) to issue, summarizing the tax bases for each of it represented entrepreneurs. The tax return must be accompanied by the fiscal representative as an annex a list that includes the contractor represented by him to their respective tax bases.

(2a) The fiscal representative has to give him under the other members according to § 22d paragraph 1 tax identification number according to § 27a of a Summary message according to § 18a.

(3) Tax representatives separately the records referred to in § 22 for each represented by him to lead entrepreneurs. The records must contain the name and address of the contractor represented by him.

§ 22c of invoices in the event of fiscal representation

The invoice must contain the following information:

1. a reference to the fiscal representation;
2. the name and address of the tax representative;
3. the VAT identification number of the fiscal representative according to § 22d para. 1 issued.

§ 22d tax number and tax office

(1) The tax representative receives for its activities a separate tax number and a separate tax identification number according to § 27a, under which he for all he represented foreign-based companies occurs.

(2) The fiscal representative is performed at the tax authority, which is responsible for its sales tax.

§ 22e Prohibition of fiscal representation

(1) The competent tax authority, the ban in § 22a para. 2 except for the specified in § 3 of the Tax Consultancy Act Person fiscal representation if the tax representative repeatedly violates his obligations imposed by § 22b or disorderly acts in accordance with § 26a. (2) For the interim measures against the prohibition § 361 para 4 of the Tax Code and § 69 paragraph 5 of the Finanzgerichtsordnung apply...

§ 22f Special obligations for operators of an electronic marketplace

(1) The operator of an electronic marketplace for the purposes of § 25e paragraph 5 and 6 has recorded the following for delivery of an entrepreneur that have been legally justified on the provided by him marketplace and where the transport or dispatch starts within the country or ends:

1. the full name and full address of the supplying entrepreneur,
2. the supplying entrepreneur of the jurisdiction under § 21 of the Tax Code Tax Office issued tax number and, if available to it granted by the Federal Central Tax Office VAT number,
3. The start and end date of the validity of the certificate pursuant to sentence 2,
4. the location of the start of the transport or dispatch and the destination and
5. the timing and amount of sales.

Proof of the information under sentence 1 number 1 to 3 is to guide the operator through the time of delivery of the entrepreneur valid, limited to a maximum of three years certificate of tax collection of the charge of the supplying entrepreneur tax office. The certificate shall, at the request of the supplying entrepreneur issued by the competent tax office. Entrepreneur without domicile or habitual residence, registered office or management in Germany, another Member State of the European Union or in a country to which the Agreement on the European Economic Area applies are the latest with the application under clause 3 a receiving agent in Germany (§ 123 to call the tax Code). § 123 clause 4 of the Tax Code does not apply. The territorial jurisdiction of the supplying entrepreneur tax authority stores the data under sentence 1 No. 1 to 3, and makes them available for data retrieval. The applicant must be informed of the processing of those in set 1 number 1 to 3 data of the financial authority to set. 6

(2) If the registry on the electronic marketplace of the operator and not as an entrepreneur, paragraph 1, sentence 1, number 1, 4 and 5 accordingly. In addition, the date of birth is recorded. (3) The user has to transmit the documents referred to in paragraphs 1 and 2 at the request of the tax office electronically. Where the tax authority, a request for information collection (§ 93, paragraph 1, sentence 1 of the tax code), § 93, paragraph 1, sentence 2 of the tax code not apply. (4) The Federal Ministry of Finance is authorized to issue by regulation with the approval of the Federal regulations for the embodiment of the data retrieval method according to paragraph 1, sentence 6, for processing and further processing of the data collected in this process, and the data transfer method according to paragraph 3.

Section VI Special provisions

§ 23 General Average rates

(1) The Federal Ministry of Finance may keep accounts with the approval of the Bundesrat, to simplify the taxation procedure for groups of entrepreneurs, in which terms available to the tax bases roughly equal proportions and which are not required, and by virtue

to make annual stocktaking on a regular basis financial statements, set by ordinance, average rates

1. the deductible according to § 15 tax amounts or the basis of their calculation or
2. the tax payable or the basis of their calculation.

(2) The average rates have led to a tax which does not deviate significantly from the amount that would arise under this Act without the use of average rates.

(3) The employer, in which the conditions for taxation by average rates within the meaning of paragraph 1 are met, the tax office can (§ 18 para. 3 and 4) apply to the invulnerability of the assessment to be taxed according to the established average rates. The application may only with effect from the beginning of the calendar year to be revoked. The revocation must be declared no later than the invulnerability of the assessment of the calendar year for which it will apply. A new taxation average rates is permitted until a period of five calendar years.

§ 23a average rate for corporations, partnerships and assets in terms of § 5 para. 1 no. 9 of the Corporation Tax Act

(1) For the calculation of deductible input tax (§ 15) for corporations, partnerships and assets in terms of § 5 para. 1 no. 9 of the Corporation Tax Act, are not obliged to keep records and regularly draw up accounts on the basis of annual inventories, an average rate of 7 percent of the taxable transaction, except for the importation and intra acquisition set. Another deduction is excluded. (2) The entrepreneur whose taxable turnover has exceeded, except the import and intra-Community acquisitions in the previous calendar year, 35,000 euros, the average rate can not avail.

(3) The operator, in which the conditions for the application of the average rate are given, can the Tax Office not later than the tenth day after the first pre-registration period explain a calendar year, that he wants to take the average rate in claim. The declaration binds the contractor for at least five calendar years. You can only apply from the beginning of the calendar year to be revoked. The cancellation is to explain this calendar year until the tenth day following the end of the first pre-registration period at the latest. A new application of the average rate is allowed until a period of five calendar years.

§ 24 average rates for agricultural and forestry holdings

(1) For the in the context of an agricultural and forestry operation is executed transactions, subject to the control of the sets 2 to 4 are fixed as follows:

1. for supplies of forestry products, excluding sawmill products, at 5.5 percent,
2. for supplies of sawmill products and beverages not listed in Appendix 2, as well as of alcoholic liquids except the supplies are delivered to foreign countries and resulted in foreign sales, and for other services, as far as in Appendix 2 Unlisted drinks, on 19 percent,
3. for the remaining transactions for the purposes of § 1 para. 1 No. 1 to 10.7 percent.

the tax base. Exemption under § 4 except for the numbers 1 to 7 are not affected; § 9 shall not apply. The pilot amounts are, unless they are attributable to the conversions mentioned in clause 1 no. 1, set at 5.5 percent, in other cases, the set 1 to 10.7 percent of the basis for such transactions. Another deduction is eliminated. § 14 shall apply with the proviso that the relevant turnover for the average rate must also be specified in the bill.

(2) The expression of agricultural and forestry operations

win the first agriculture, forestry, viticulture and horticulture, fruit and vegetable farming, tree nurseries, all operations that plants and plant parts with the help of natural forces, freshwater fishing, the

Aquaculture, fish farming for inland fishing and aquaculture, beekeeping, migratory sheep as well as the seed cultivation;

2. livestock and livestock farms, as far as their livestock according to §§ 51 and 51 of the Valuation Act for agricultural use include.

For agricultural and forestry operation also includes ancillary operations that are intended to serve the agricultural and forestry operation. A business enterprise by virtue legal form also applies not as agricultural and forestry operations, if there are, moreover, the characteristics of an agricultural and forestry operation.

(3) If the contractor in addition to in paragraph 1 turnover, other revenue from, then treat the agricultural and forestry operation separately as one in the outline of the company-run business.

(4) The employer may, no later than the 10th day explain a calendar year to the tax office that its revenues from the beginning of the previous calendar year should not be taxed under paragraphs 1 to 3, but under the general provisions of this Act to. The declaration binds the contractor for at least five calendar years; in the case of business sale of the transferee is bound to this deadline. You can apply from the beginning of the calendar year to be revoked. The revocation can be explained by the 10th day after the beginning of this calendar year at the latest. The period after block 4 can be extended. Once the deadline has expired, it can be extended retroactively if it would be unfair to let that have been made by the deadline legal consequences exist.

§ 25 tax on travel services

(1) The following rules apply to travel services of an entrepreneur, where the undertaking occurs against the beneficiary in his own name and travel-related inputs to complete. The performance of the entrepreneur is to be regarded as top performers. If the undertaking provides to a customer in the context of a trip several benefits of this kind, they are regarded as a single supply of services. The place of supply determined in accordance with § 3a. First travel-related inputs are supplies and other services of third parties that come to travelers directly benefit. (2) Other services are exempt where the travel-related inputs are effected in the third country. The premise of the exemption must be demonstrated by the operator.

(3) The other performance is measured by the difference between the amount the recipient spends to see the performance, and the amount the undertaking for travel-related inputs. The sales tax is not part of the tax base.

(4) Notwithstanding § 15 para. 1 is not entitled to the entrepreneur to him separately for travel-related inputs invoiced and deducted due under § 13b tax amounts as input tax. Otherwise remain unaffected § 15.

(5) For the other services, § 22, with the proviso that must be seen in the records of the entrepreneur:

1. The amount that the power receiver spends for performance
2. The amounts spent by a contractor for travel-related inputs,
3. the tax base referred to in paragraph 3 and
4. how the amounts and referred to in paragraphs 1 and 2, the base defined in paragraph 3 to taxable and tax-free services to distribute.

footnote

(+++ § 25 para. 3: cf. To apply § 27 para 26 (F 2019-12-12) +++..)

§ 25a margin scheme

.. (1) For the deliveries referred to in § 1 paragraph 1 No. 1 of movable tangible property is considered a tax subject to the following provisions (differential taxation) if the following conditions are met:

1. The company is a reseller. As a reseller is someone who acts professionally to movable tangible property or such items on his own behalf at public auction.
2. The items were delivered to the retailer in the Community. was for this Shipment

a not owed) sales tax or not collected in accordance with § 19 para. 1 or
b) the difference taxation made.
3. The items are not gems (from positions 71 02 and 71 03 of the tariff) or noble metals (from positions 71 06, 71 08, 71 10 and 71 12 of the tariff).

(2) The reseller can explain a calendar year to the tax office that he applies the margin scheme from the beginning of this calendar year to the following items at the latest at delivery of first appointment:

1. art objects (number 53 in Appendix 2), collectors (f number 49 letter and number 54 of the system 2) or antiques (position 9706 00 00 of the tariff), which it has established itself, or
2. Art objects if the delivery to him was taxable and did not execute from a reseller.

The declaration binds the Reseller for at least two calendar years.

(3) The conversion is calculated according to the amount by which the selling price exceeds the purchase price of the article; at deliveries referred to in § 3. 1b and in the cases of § 10. 5 takes the place of the sales price, the value according to § 10. 4, no. 1. Can be the purchase price of an art object (number 53 in Appendix 2) does not identify or the purchase price is insignificant, the amount by which the turnover is measured, is valued at 30 percent of the sales price. The sales tax is not part of the tax base. In the case of paragraph 2 sentence 1 no. 1 is regarded as purchase price, the value within the meaning of § 11 para. 1 plus the import VAT. In the case of paragraph 2 sentence 1 no. 2 includes the purchase price, a sales tax of the supplier.

(4) The reseller, the total sales executed within a tax period after the total amount calculated to the total of the sale prices, and the values according to § 10. 4, no. 1, the sum of the purchase prices of this period exceeds (overall difference). The taxation by the total difference is only permitted with such objects whose purchase price does not exceed 500 Euro. Incidentally, paragraph 3 shall apply accordingly.

(5) The control is to be calculated with the general rate according to § 12. 1.. The exemptions, except the exemption for intra-Community supplies (§ 4 no. 1, point b, § 6) remain unaffected. Notwithstanding § 15 para. 1 of the reseller is not authorized in the case of paragraph 2, the resulting import turnover tax, the tax shown separately or payable under § 13b paragraph 5 tax for the operation performed on him delivery deducted as input tax.

(6) § 22 applies with the proviso that must be seen in the records of the reseller

1. the sale prices or the values according to § 10. 4 Set 1 # 1.
2. the purchase prices and
3. the bases referred to in paragraphs 3 and 4. FIG.

Applies the reseller next to the margin scheme taxation under the general rules that he has to keep separate accounts. (7) The following is true:

1. The margin scheme is not applicable

was) when applied to a deliveries of an object, which the retailer has acquired intra-Community to the supply of goods to the reseller the exemption for intra-Community supplies the rest of the Community,

b) to the intra-Community supply of a new vehicle as defined in § 1b para. 2 and 3.

2. The intra-Community acquisitions are subject to VAT if the supply of goods to the purchaser within the meaning of § 1a para. 1 of the margin scheme in the rest of the Community has been applied.

3. The application of § 3c and the exemption for intra-Community supplies (§ 4 no. 1, point b, § 6a) are excluded from the margin scheme.

(8) The reseller can dispense with every delivery to the margin scheme to the extent it will not apply in paragraph 4. the waiver relates to the referred to in paragraph 2 items that deduction was possible earlier than during the pre-registration period in which the tax becomes chargeable for delivery.

§ 25b Intra-Community triangular transactions

(1) An intra-Community triangular transaction is when

1. Complete three operators in the same subject sales shops and this object passes directly from the first supplier to the ultimate purchaser,
2. Entrepreneurs are recognized in each Member States for the purposes of VAT,
3. Object of the supplies passes out of the area of a member state in the territory of another state, and
4. transported the subject of supplies by the first supplier or the first customer or is sent.

Sentence 1 applies accordingly when the last customer is a legal person who is not an entrepreneur or not acquiring the item for their company and who is identified in the Member State for the purposes of VAT, where the object is located at the end of the transport or dispatch , (2) In the case of paragraph 1, the tax is due for delivery to the ultimate purchaser of this if the following conditions are met:

The first delivery is preceded by an intra-Community acquisition;

2. The first customer is in the Member State where the transport or dispatch ends, not established. He used compared to the first supplier and the last customer the same tax identification number, which has been granted to him by another Member State other than that in which the transport or dispatch starts or ends,
3. The first customer grants the ultimate purchaser an invoice within the meaning of § 14a para. 7, in which the tax is not reported separately, and
4. the last buyer uses a VAT registration number in the Member State where the transport or dispatch ends.

(3) In the case of paragraph 2 Community acquisition of the first collector is considered taxed. (4) the return is considered to be paid for the calculation of the due in paragraph 2 control. (5) The final customer is entitled under other requirements of § 15 to deduct the tax payable under paragraph 2 tax as input tax.

(6) § 22 applies with the proviso that must be seen in the records

1. the first pickup using a domestic tax identification number, the agreed consideration for the supply within the meaning of paragraph 2 and the name and address of the last customer;
2. the last pickup using a domestic tax identification number:

- a) the base of the delivery performed on it as defined in paragraph 2 and the payable control amounts,
- b) the name and address of the first purchaser.

The first time buyer, a sales tax identification number used in another Member State, the record-keeping accounts according to § 22 when the transport or dispatch ends in Germany.

§ 25c taxation of sales to investment gold

(1) Delivery, import and Community acquisition of investment gold, including investment gold in the form of certificates for allocated or unallocated gold and gold accounts traded gold, in particular gold loans and swaps, through which an ownership of investment gold or a fault legal claim on gold system is established, and futures contracts and transactions concerning futures contracts with investment gold, leading to the transmission of a property right to investment gold or a fault legal claim on investment gold are exempt. Sentence 1 applies to the mediation of the supply of investment gold.

(2) investment gold within the meaning of this Act are:

1. Gold in the form of bar or a wafer with an accepted by the bullion markets weight and a purity of greater than 995 thousandths;
2. Gold coins, which have a minimum purity of 900 thousandths, are minted after 1800, legal tender in the country of origin of payment are, or were, and are normally sold at a price that will not exceed the open market value of gold content by 80 percent.

(3) establishes the entrepreneur, the system converts gold or gold in investment gold, can be treated as a tax delivery that is exempt according to paragraph 1, sentence 1, when it is made to another trader for his business. The entrepreneur who usually gold for industrial purposes provides a supply of investment gold referred to in paragraph 2 may Nos. 1, which is exempt from tax under paragraph 1 sentence 1, be treated as taxable if it is made to another trader for his business. Has a delivery according to the rates 1 or 2 treated as a tax, the entrepreneur who has given this conversion can treat the switching power also as a tax. (4) If an entrepreneur who exempt transactions pursuant to paragraph 1 executes,

1. supplies of investment gold by another operator who 3 sentence 1 or 2 addresses these deliveries under paragraph as a payer;
2. the supply, importation and intra-Community acquisitions of gold which is subsequently transformed by them or on their behalf into investment gold;
3. other services, which consist in the change of form, weight or purity of gold including investment gold.

(5) In the case of a contractor, the plant Gold manufactures or converts gold in investment gold and then supplies exempt according to paragraph 1, sentence 1, the control for running to it transactions which are directly related to the production or conversion of gold, notwithstanding § not excluded 15 para. 2 from the deduction.

(6) Sales investment gold in addition, the identification, recording, and storage requirements of the money laundering laws apply to the recording duties after § 22 accordingly.

§ 25d (repealed)

§ 25e liability when trading on an electronic marketplace

(1) The operator of an electronic marketplace (operator) is liable for the unpaid tax from the delivery of an entrepreneur who has been legally justified on the provided by him marketplace. (2) The operator is not liable to paragraph 1, if he presents a certificate according to § 22f paragraph 1, sentence 2, or an electronic confirmation according to § 22f paragraph 1, sentence. 6 This does not apply if he had knowledge of or

to the diligence of a prudent businessman would have had to have, that the supplying entrepreneur does not or does not fulfill its tax obligations in full.

(3) The operator is not liable further under paragraph 1 if the registration is not done on the electronic marketplace of the operator as an entrepreneur and the operator complies with the requirements of § 22f in paragraph 2. This does not apply if the revenue generated can be assumed on the type, amount, or the amount that the operator was aware of it or the diligence of a prudent businessman would have had to have that transactions are carried out in the context of a company.

(4) If the contractor supplying its tax obligations are not or not to a significant extent to which responsible for the supplying entrepreneur tax office is entitled to notify the operator when other measures do not promise immediate success. After receipt of the notification, the operator 2 is liable in the case of paragraph for the tax on transactions within the meaning of paragraph 1, if the transaction underlying sales has been completed after the receipt of the notification. A claim by the operator pursuant to sentence 2 does not occur if the operator demonstrates within a set by the tax authorities as part of the notification pursuant to sentence 1 deadline, that the supplying company can offer on its electronic marketplace any more goods.

(5) An electronic marketplace for the purposes of this provision is a website or any other instrument, are made with the aid of information on the Internet available to a third party to the operator is not the marketplace, allows to perform conversions.

(6) Operators concerned by this provision is, who operates an electronic marketplace and allows third parties to perform on this marketplace sales.

(7) Local responsible for issuing the payment order is the tax authority, which is responsible for the taxation of providing operator.

(8) If the supplying entrepreneur no domicile or habitual residence, registered office or management in Germany, another Member State of the European Union or in a State to apply to the Agreement on the European Economic Area is not to apply § 219 of the Tax Code.

footnote

(+++ § 25e para 1 to 4. For use see § 27 25 4 +++ set..)

§ 25f refusal of the deduction and the exemption for participation in tax evasion

knew (1) If the contractor or should have known that he was involved with the service rendered or its performance with respect to a transaction by which the service provider or another party to a previous or subsequent sales level in a committed evasion of VAT or obtaining an unjustified tax deduction within the meaning of § 370 of the tax Code or in damage to the sales tax revenue in terms of §§ 26b, 26c was involved, the following shall be refused:

1. exemption according to § 4, point 1 point b in conjunction with § 6a,
2. the deduction according to § 15 paragraph 1 sentence 1 No. 1,
3. deduction according to § 15 paragraph 1, sentence 1, number 3, and
4. the deduction according to § 15 paragraph 1 sentence 1 no. 4

(2) § 25b paragraph 3 and 5 is not apply to the cases of paragraph 1.

section VII

Implementation, administrative fines, criminal, procedure, transitional and final provisions

§ 26 implementation, reimbursement in special cases

(1) The Federal Government may, with the approval of the Federal by regulation to preserve the uniformity in the taxation, to eliminate unfairness in severe cases, or for simplifying the taxation method the scope of the exemptions contained in this law,

Reductions and the deduction and the closer to determine temporal bonds under § 19.

shorten 2, § 23. 3 and § 24. 4.,. In the more precise determination of the circumference of the tax reduction according to § 12. 2, no. 1 may be deviated from the tariff demarcation.

(2) The Federal Ministry of Finance can adjust the wording of the Customs Tariff, as amended with the consent of the Federal Council by ordinance, the wording of those provisions of the Act and the ordinances issued under this Act, which stressed on the Customs Tariff.

(3) The Federal Ministry of Finance may order the provisions of §§ 163 and 227 of the Tax Code notwithstanding that the tax on cross-border transport of passengers in air traffic at lower levels or wholly or will be taken in some cases where the entrepreneur no bills showing separately the tax (§ 14 para. 4) has issued. For transport via foreign entrepreneurs, the arrangement can be made dependent on that in the country where the foreign company is established for cross-border transport by air transport, which are carried out by entrepreneurs based in the Federal Republic of Germany, a sales tax or similar tax is not applicable.

(4) Sales tax is a consortium on the basis of Regulation (EC) no. 723/2009 of 25 June 2009 on the Community legal framework for a consortium for a European Research Infrastructure (OJ. L 206, 8.8.2009 , p was established 1) by a decision of the Commission, paid for by the Federal Central tax Office if

1. The consortium has its registered office in Germany,
2. it is the legally due tax, which was recorded billed separately and,
3. it is sales tax for deliveries and other services that the consortium has taken advantage of its statutory and non-business activities,
4. the tax amount per invoice exceeds a total of 25 euros and
5. the tax was paid.

Sentence 1 shall apply mutatis mutandis to the amount owed by a consortium under § 13b paragraph 5 and he paid sales tax if this bill ever exceed a total of 25 euros. Sentences 1 and 2 are applied to a consortium with its registered office in another member state, mutatis mutandis, when the conditions for the compensation by said in § 4 point 7 set 5 certificate is detected. the tax base is subsequently reduced, the consortium must notify the Federal Central Tax Office it and repay the tempered too much tax. If an object that a consortium has acquired for its statutory activity and a refund of the VAT has been granted for its purchase, given, rented or transferred for consideration or not, is the part of the coated VAT, to pay the price to the sale or delivery or gratuitous transmission corresponds to the value of the object to the Federal Tax Office. The chargeable tax can be determined for reasons of simplicity by application of the current at the time of discharge or transfer of the object control block.

(5) The Federal Ministry of Finance, with the approval of the Federal determine in more detail by regulation how the verification should be performed in the following exemptions:

1. Article III no. 1 of the Agreement between the Federal Republic of Germany and the United States of America on by the Federal Republic to be granted tax breaks for the work done by the United States in the interest of common defense expenditure (BGBl. 1955 II p 823);
- . (BGBl. 1961 II p 1183, 1218) 2. Article 67, paragraph 3 of the Supplementary Agreement to the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces with respect to stationed in the Federal Republic of Germany foreign troops;
- b and d of the Agreement between the Federal Republic of Germany and the Supreme Headquarters Allied Powers, Europe, international of the specific conditions for the establishment and operation of military headquarters in the Federal Republic of Germany (Federal Law Gazette 3. Article 14 para. 2 letter. 1969 II S . 1997, 2009).

(6) The Federal Ministry of Finance may publish it in the Federal Law Gazette this Act and the ordinances issued under this Act in its current version with a new date and a new heading.

§ 26a Administrative offenses

is (1) An administrative offense who willfully or recklessly

an invoice 1. contrary to § 14 para. 2 sentence 1 no. 1 or 2 sentence 2 or does not issue timely,

2. contrary to § 14b para. 1, sentence 1, also in conjunction with sentence 4, a designated there double or a designated account there not kept or not at least ten years,

3. contrary to § 14b para. 1 sentence 5 a specified therein invoice, a receipt or other supporting document not or not kept at least two years,

4. contrary to § 18 para. 12 sentence 3 the designated certificate there not, or not in sufficient time,

5. contrary to § 18a of paragraphs 1 to 3 in conjunction with paragraph 7 set 1, paragraph 8 or paragraph 9 is a Summary message does not, do not correctly write complete or not on time or contrary to § 18a paragraph 10 is a Summary message does not or not rectified in time .

6. an ordinance under § 18c acts contrary, as far as it refers to a particular event on the fine regulation, or

7. contrary to § 18d sentence 3, or does not provide the documents referred to therein not complete in time.

(2) The offense may in the case of paragraph 1, no. 3 having a fine up to five hundred euro, in other cases by a fine up to five thousand euro be punished.

(3) The administrative authority according to § 36, paragraph 1 number 1 of the Act shall be in the cases of paragraph 1, number 5 and 6, the Federal German tax.

§ 26b damage to the sales tax revenue

(1) a regulatory offense who are not or not fully paid in a calculation in terms of § 14 designated to a sales tax in § 18, paragraph 1, sentence 4 or para. 4 sentence 1 or due date of said second

(2) The offense may be punished by a fine of up to fifty thousand euros.

§ 26c Commercial air or band even damage to the sales tax revenue

With imprisonment up to five years or a fine will be imposed on anyone who professionally or as a member of a gang which has combined for the continued commission of such acts, acts in the cases of § 26b.

§ 27 General transitional provisions

are (1) Amendments to this Act, unless otherwise specified, on transactions within the meaning of § 1 para. 1 no. 1 and 5 apply that run from the entry into force of the relevant amending provision. This applies to deliveries and other services also in so far as the control for this in accordance with § 13 para. 1 no. 1 letter a sentence 4, b letter or § 13b paragraph has been created 4 sentence 2 before the effective date of the change rule. The calculation of this tax is to correct for the pre-registration period in which the supply or other service is executed.

(1a) § 4 no. 14 to request for service before 1 January 2000, revenue from the activity applied accordingly as voice Heilpädagogog, insofar as the speech Heilpädagogog according to § 124. 2 of the fifth Social Code by the competent authorities of the health insurance comprising or is approved for certain branches of speech therapy for delivery of speech therapy remedies and 14 met by 1 January 2000, the requirements of § 4 no.. Strong inventory tax assessments may be carried repealed or amended.

(2) § 9 para. 2 shall not apply if the built building on the property

is the first residential purposes or is intended to serve and was completed before 1 April 1985

serves 2 other non-business purposes, or is intended to serve and was completed before 1 January 1986,

is the third other than determined to serve serving in points 1 and 2 or designated purposes and was completed before 1 January 1998,

and when it has been started with the construction of the building in cases of points 1 and 2 before 1 June 1984 in the cases of number 3 before November 11, 1993rd

(3) § 14 para. 1a is in force until December 31, 2003 version apply to invoices issued after June 30, 2002, revenues underlying long as to 31 December 2003 have been executed.

(4) §§ 13b, 14, para. 1, § 14a. 4 and 5 set. 3 No. 3, § 15. 1, sentence 1 1, no. 4 and para. 4b, § 17. Sentence 1, § 18. 4a sentence 1, § 19. 1, sentence 3, § 22. 1, sentence 2, and para. 2 no. 8, § 25a. 5 sentence 3 applicable in each case up to 31 December 2003 amended shall be applied to transactions that have been executed prior to 1 January 2002 where the fee has been paid for such supplies only after 31 December 2001. As far as has been applied to the fee or part of the consideration for after 31 December 2001 executed sales before 1 January 2002, the deduction method according to § 18 para. 8 in force until 31 December 2001., reduces the power of the receiver according to § 13b tax due to the previously owed the withdrawal process by supplying entrepreneur tax.

(5) § 3. 9a sentence 2, § 15. 1b, § 15a. 3 no. 2 and § 15a para. 4 sentence 2 in the applicable respectively to 31 December 2003 version are to be applied to vehicles by March 31, have been in 1999 and acquired before 1 January 2004 or manufactured, imported, intra-Community acquisition or rented and has been made for the deduction under § 15 para. 1b. This does not apply to January 1, 2004 resulting tax amounts attributable these vehicles on the rent or operation. (6) revenues from the letting of sports facilities can be divided into a tax-free land transfer and a tax provision of operating facilities until 31 December 2004.

(7) § 13c applies to claims that assigned after 7 November 2003 pledged or have been seized.

(8) § 15a para. 1 sentence 1 and para. 4 sentence 1 in the version of the law of 20 December 2001 (Federal Law Gazette I, p. 3794) shall also apply for periods prior to 1 January 2002, if the entrepreneur to deduction at the time of payment of the benefit due to the declared intention of using it has taken advantage of and the use does not comply with the applicable conditions for deduction from the date of first use.

(9) § 18 para. 1 sentence 1 is effective for advance notification periods ending after December 31, 2004.

(10) § 4 no. 21a in force until 31 December 2003 version is applicable to application for service before January 1, 2005 revenues of the state universities from research if the benefits are based on a contract, which before 3 September has been completed of 2003. (11) § 15a as amended by Article 5 of the Law of 9 December 2004 (Federal Law Gazette I, p. 3310) shall be applied to pre-tax amounts for which the underlying transactions within the meaning of § 1 para. 1 performed after December 31, 2004 become.

be performed (12) on pretax amounts for which the underlying transactions within the meaning of § 1 para. 1 to 31 December 2006, shall be applied as in force on 1 January 2007. § 15a para. 3 and 4. (13) § 18a para. 1, sentence 1, 4 and 5 in the version of Article 7 of the Law of 13 December 2006 (Federal Law Gazette I, p.

2878) is effective for reporting periods ending after 31 December 2006. (14) § 18 para. 9 in the version of Article 7 of the Law of 19 December 2008 (Federal Law Gazette I, p. 2794) and § 18g apply to applications for reimbursement of tax amounts, which are made after December 31, 2009 ,

(15) § 14 para. 2 sentence 1 no. 2 and § 14 para. 3 no. 2, as applicable in each case from 1 January 2009 are to be applied to all invoices for sales that are performed after December 31, 2008. (16) § 3, paragraph 9a number 1, § 15 paragraph 1b, § 15a paragraph 6 and 8 set 2 in the version of the article 4 of Law of 8 December 2010 (I, p. 1768) are not applicable to assets in accordance with § 15 paragraph 1b of a validly concluded before 1 January 2011, mandatory contract or equivalent legal have been acquired due or has been started their production before January 1, 2011th The commencement of manufacturing, applicable for buildings is required for the planning permission, the time at which the planning application is provided; with building permit-free buildings, must be submitted for the construction documents, the time at which the construction documents are submitted. (17) § 18 paragraph 3 as amended by Article 4 of the Law of 8 December 2010 (Federal Law Gazette I, p. 1768) is effective for tax periods ending after December 31, 2010. (18) § 14 paragraph 1 and 3 is to be applied, as applicable from 1 July 2011 version to all invoices for sales that are running after June 30, 2011th

(19) Are entrepreneurs and beneficiaries assumed that the recipient must pay tax according to § 13b provided before the 15 February 2014 taxable transaction and makes this assumption to be incorrect is out to change the action against the supplying entrepreneur Taxing unless the beneficiary requests the refund of the tax that he had paid in the assumption to be liable to pay tax. § 176 of the Tax Code does not preclude the change of sentence 1 above. The responsible for supplying entrepreneur tax office can authorize that the entrepreneur providing the service to the tax office assigns its rightful against the beneficiaries entitled to payment of the legally incurred turnover tax, if acceptance of the tax liability of the beneficiary based in reliance on an administrative instruction and the performing entrepreneur is involved in the enforcement of the assigned claim. The assignment acts instead of payment if

First of performing entrepreneur issuing the recipient a first-time or modified bill with open stated sales tax,

2. the assignment to the tax remains in effect
3. the beneficiary notified of this assignment immediately, stating that a payment to the supplying entrepreneur discharge is more, has and
4. the entrepreneur providing the service meets its obligation to cooperate.

(20) § 18h, paragraph 3 and 4 in the version of Article 8 of the Law of 25 July 2014 (Federal Law Gazette I, p. 1266) is effective for tax periods ending after December 31, 2014. (21) § 18 paragraph 2 in force by 1 January 2015 version is effective for advance notification periods ending after December 31, 2014.

(22) § 2 paragraph 3 in force on 31 December 2015 version is to continue to apply to transactions that are executed after December 31, 2015 and before January 1, 2017th § 2b in force on 1 January 2016 version shall apply to transactions which are executed after December 31, 2016th The legal entity of public law can explain the tax office over once to the § 2, paragraph 3 in force on 31 December 2015 version apply to all after December 31, 2016 and before

January 1 continues to apply services running 2,021th A limitation of the declaration to individual activities or services is not allowed. The declaration must be submitted by 31 December 2016th You can only apply from the beginning of the tax the following calendar year to be revoked. (23) § 3, paragraph 13 to 15 and § 10, paragraph 1, sentence 6 shall be applied on coupons in the version of the article 9 of the law of December 11, 2018 (I, p. 2338), which after 31 December 2018 to be issued.

(24) § 3a paragraph 5 set 3 to 5 and § 14, paragraph 7 set 3 in the version of the article 9 of the law of December 11, 2018 (I, p. 2338) are applicable to transactions after 31 December be executed 2018th § 18 paragraph 4c sentence 1 and paragraph 4d in the version of Article 9 of the Law of 11 December 2018 (Federal Law Gazette I, p. 2338) shall apply to tax periods ending after 31 December 2018.

(25) The Federal Ministry of Finance divides the beginning of the data retrieval method according to § 22f paragraph 1, sentence 6 by the Federal control blade and make public a letter. The same applies to the determination of the calendar year from which data according to § 22f paragraph 3 shall be transmitted on demand. Until the introduction of data retrieval method according to § 22f paragraph 1, sentence 6, the certificate is to be issued to the operators in providing paper. § 25e Paragraph 1 through 4 in the version of Article 9 of the Law of 11 December 2018 (Federal Law Gazette I, p. 2338) is available for those mentioned in § 22f paragraph 1 sentence 4 as in force on January 1, 2019 version entrepreneurs March 1, 2019 and apply for other than the entrepreneur referred to in § 22f paragraph 1 sentence 4 in force on 1 January 2019 amended as of October 1 of 2019.

(26) § 25 paragraph 3 as amended by Article 11 of the Law of 12 December 2019 (Federal Law Gazette I, p. 2451) is effective for revenue caused by the December 31, 2021. (27) § 4 Number 15a 1 set 4 of the fifth Social Code and § 328 applies in force until 31 December 2019 version to the time points after § 328, paragraph 5 set 4 in connection with § 328, paragraph 1, sentence 4 of the fifth book of the social Code continued.

(28) § 15, paragraph 4b, § 16, paragraph 2, sentence 1 and § 18, paragraph 9, in the version of Article 12 of the Law of 12 December 2019 (I, p. 2451) on the first Pre-logon, tax and payment periods apply ending after December 31 of 2019.

(29) § 22b paragraph 2 and 2a in the version of Article 12 of the Law of 12 December 2019 (Federal Law Gazette I, p. 2451) is effective for Pre-logon, taxation and reporting periods ending after December 31 of 2019.

(30) § 25f in the version of Article 12 of the Law of 12 December 2019 (Federal Law Gazette I, p. 2451) is effective for Pre-logon and tax periods ending after December 31 of 2019.

§ 27a sales tax identification number

(1) The Federal Tax Office issued companies as defined in § 2 at the request of a tax identification number. The Federal Central Tax Office also issued legal persons who are not entrepreneurs or not purchase goods for their businesses, a tax identification number if they need it for intra-Community acquisitions. In the case of the tax group at the request of any entity its own tax identification number issued. The application for a tax identification number in accordance with sentences 1 to 3 shall be submitted in writing. In the request, the name, address and tax number under which the applicant is VAT purposes to be disclosed.

(2) The country's financial authorities shall transmit to the Federal Central Tax Office required for the granting of tax identification number in accordance with paragraph 1 information on the sales tax out with them natural and legal persons and associations. These terms may only to the grant of tax identification number, as defined in Regulation (EU) no. 904/2010 of 7 October 2010 on the administrative cooperation and combating fraud in the field of value added tax (OJ. L 268, 12.10.2010, p.1), for VAT control, for purposes of mutual assistance between the competent authorities of other States in VAT matters and for transfers to the Federal Statistical Office under § 2 of the Statistical register Act are processed.

§ 27b VAT lookup

(1) In order to ensure a uniform assessment and collection of VAT can the entrusted officials of the tax authorities without prior notice and outside of an external audit of land and premises of persons engaged in commercial or professional activity, while the business and working hours entered to determine issues that may be relevant for taxation (sales tax lookup). Living quarters of the owner may only be entered to prevent imminent danger to public safety and order, against the will. (2) To the extent this is relevant for determining a tax relevance, the persons affected by the sales tax lookup have thus responsible officials at the request of records, books,

submit the underlying facts and to provide information. the documents referred to in paragraph 1 with the help of a data processing system have been created, entrusted with the sales tax lookup officials on demand can use the sales tax lookup underlying issues, see the stored data and to the extent required for this purpose use the data processing system. This also applies to electronic invoices in accordance with § 14 paragraph 1 sentence eighth

(3) If the findings in the sales tax lookup give this reason (the Tax Code § 196), the Tax Code will be passed to an external audit in accordance with § 193 without prior examination arrangement. In the transition to the external audit is notified in writing. (4) are detected at the sales tax lookup relationships that control other for the assessment and collection as the sales tax can be significant, so the evaluation of the findings as their knowledge of the taxation of the persons mentioned in paragraph 1, shall be allowed, or other can be persons of importance.

§ 28 Time-limited versions of individual statutes

(1) (deleted) (2)

(deleted) (3) (deleted)

.. 2 no (4) § 12 paragraph 10 shall apply until 31 December 2011 with the following wording:

10. a) the carriage of persons with ships,

b) the transport of passengers in rail railways, cited in dealing with trolleybuses, in the approved line motor traffic, transport with taxis, with cable cars and other mechanical lifts of all kinds and to transport by ferry)

within a community or

bb) if the transport distance is not more than 50 km;

§ 29 change long-term contracts

(1) Based performance on a contract that has not been completed later than four calendar months prior to the commencement of this Act, so, if a different tax rate to be applied under this Act, the revenue is taxable, exempt or not taxable, of a require contracting party from the other a proper balance of the sales tax increase or decrease in load. Sentence 1 shall not apply if the parties have agreed otherwise. If the level of increase or decrease in load dispute, then apply the Civil Procedure Code in accordance with § 287, para. 1., (2) paragraph 1 applies, mutatis mutandis, with a change of this law.

Appendix 1 (to § 4 no. 4a)

List of items that may be subject to sales tax warehouses

(Reference: Federal Law Gazette I 2006, 2896 to 2897).

Ser. Nr. Description

Ser. Nr.	Description	Customs Tariff (section, position, subheading)
1	Potatoes, fresh or chilled	position 0701
2	Made olive provisionally preserved (eg., By sulfur dioxide or water, are added to the salt, sulfur dioxide or other preservative), not suitable for immediate consumption	Subheading 0711 20
3	Nuts, fresh or dried, shelled or peeled	Headings 0801 and 0802

4	Coffee, not roasted, not decaffeinated, decaffeinated	Subheadings 0901 11 00 0901 and 12 00
5	Tea, whether or not flavored	position 0902
6	Grain	Positions 1001 to 1005 and 1007 00 and 1008
7	Paddy rice (paddy)	Subheading 1006 10
8th	Oil seeds and oleaginous fruits	1201 positions 00-1207
9	Vegetable fats and oils and their fractions, whether or not refined, but not chemically modified	Headings 1507 to 1515
10	raw sugar	And subheadings 1701 11 1701 12
11	Cocoa beans and cocoa beans broken, raw or roasted	Position 1801 00 00
12	mineral oils (including propane and butane, as well as Crude oils from crude oil)	Positions 2709 00, 2710 and subheadings 2711 12 2711 13
13	Chemical products	Chapter 28 and 29
14	Rubber, in primary forms or in plates, sheets or strips	Headings 4001 and 4002
15	Chemical wood pulp, other than dissolving; Wood pulp produced by a combination of mechanical and chemical pulping processes	Positions 4703-4705 00 00
16	Wool, not carded or combed	position 5101
17	Silver, in crude form or powder	from position 7106
18	Gold, in crude form or as a powder to not monetary purposes	Subheadings 7108 11 00 7108 and 12 00
19	Platinum, in crude form or as a powder	from position 7110
20	Iron and steel products	Positions 7207-7212, 7216, 7219, 7220, 7225 and 7226
21	Unrefined copper and copper anodes for electrolytic refining; refined copper and copper alloys, unwrought; Master alloys; Copper wire	Positions 7402 00 00, 7403, 7405 and 7408 00 00
22	Nickel unwrought	position 7502
23	Unwrought aluminum	position 7601
24	Lead in raw form	7801
25	Zinc unwrought	position 7901
26	Tin unwrought	position 8001
27	Other base metals, articles thereof except and waste and scrap	from positions 8101-8112

The articles must not be presented for delivery at the retail level.

Appendix 2 (to § 12, paragraph 2 number 1, 2, 12, 13 and 14) the list of products subject to the reduced rate Objects

(Reference: Federal Law Gazette | 2006, 2897 to 2901; regarding the individual changes, see footnote...)

Ser.	Description	customs tariff
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No.		(Chapter position, subheading)
1	<p>Live animals, namely</p> <p>a) (deleted)</p> <p>b) mules and mule</p> <p>c) domestic cattle including pure-bred animals,</p> <p>d) domestic pigs, including pure-bred animals,</p> <p>e) ovine including pure-bred animals,</p> <p>f) caprine including pure-bred animals,</p> <p>g) poultry (chickens, ducks, geese, turkeys and guinea fowl),</p> <p>h) Rabbits,</p> <p>i) domestic pigeons,</p> <p>j) Bees</p> <p>k) trained guide dogs</p>	<p>from position 0101</p> <p>from position 0102</p> <p>from position 0103</p> <p>from position 0104</p> <p>from position 0104</p> <p>heading 0105</p> <p>from position 0106</p> <p>from position 0106</p> <p>from position 0106</p> <p>from position 0106</p>
2	Meat and edible offal	Chapter 2
3	Fish and crustaceans, molluscs and other aquatic invertebrates, except ornamental fish, crayfish, lobster, oysters and snails	in section 3
4	Milk and milk products; Bird's eggs and egg yolk, eggs without shells except inedible and inedible egg yolk; natural honey	Chapter 4
5	<p>Products of animal origin, namely</p> <p>a) stomachs of domestic cattle and poultry,</p> <p>b) (deleted)</p> <p>c) raw bones</p>	<p>from position 0504 00 00</p> <p>from position 0506</p>
6	Bulbs, tubers, tuberous roots and rhizomes, dormant, in growth or in flower; Chicory plants and roots	position 0601
7	Other live plants, including their roots, cuttings and slips; mycelium	position 0602
8th	Flowers and flower buds cut, for bouquets or ornamental purposes	from position 0603
9	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, for bouquets or ornamental purposes	from position 0604
10	<p>Be used for human consumption vegetables, plants, roots and tubers, namely</p> <p>a) potatoes, fresh or chilled,</p> <p>b) tomato, fresh or chilled,</p>	<p>position 0701</p> <p>Position 0702 00 00</p>

c) onions, shallots, garlic, leek / leeks and other vegetables of the Allium species, fresh or chilled,	position 0703
d) cabbage, cauliflower / cauliflower, kohlrabi, kale and similar edible carbon species of the genus Brassica, fresh or chilled,	position 0704
e) Lettuce (Lactuca sativa) and Chicory (Cichorium spp), fresh or chilled,	position 0705
f) carrots, turnips, beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled,	position 0706
g) cucumbers and gherkins, fresh or chilled,	Position 0707 00
h) legumes, shelled or unshelled, fresh or chilled,	position 0708
i) other vegetables, fresh or chilled,	position 0709
cooked j) vegetables, in water or steam, frozen,	position 0710
Provisionally preserved k) vegetables (for example by sulfur dioxide in water to which salt, sulfur dioxide or other preservative solutions), not suitable for direct consumption,	position 0711
l, dried, cut into pieces or slices, but not further prepared) vegetables as crushed or powdered,	position 0712
m) dried leguminous vegetables, shelled,	position 0713
n) Jerusalem artichoke	from position 0714
11 Edible fruit and nuts	Positions 0801-0813
12 Coffee, tea, mate and spices	Chapter 9
13 cereals	Chapter 10
14 Milling industry, namely	Positions 1101 00 and 1102
a) cereal flours,	heading 1103
b) groats, meal and pellets,	position 1104
, Edited c) grains different; Germ of cereals, whole, rolled, flaked or ground	heading 1105
15 flour, meal, powder, flakes, granules and pellets of potatoes	from position 1106
16 flour, meal and powder of dried pulses, as well as flour, meal, and Powder edible fruit	from position 1108
17 strength	1201 positions 00-1208
18 oil seeds and oleaginous fruits, and flour thereof	position 1209
19 seeds, fruits and spores, for sowing	
20 (Deleted)	

21	rosemary, artemisia and basil put up for kitchen use and Dost, mints, sage, chamomile flowers and Haustee	from position 1211
22	Carob and sugar beets, fresh or dried, whether or not ground; Stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included; except algae, other algae and sugar cane	from 1212
23	straw and husks of grain and various used in animal feeding plants	Positions 1213 00 00 and 1214
24	Pectic substances and pectinates	Subheading 1302 20
25	(Deleted)	
26	Edible animal and vegetable fats and oils, and processed, namely	
	a) lard, other pig fat, and poultry fat,	from position 1501 00
	b) fat of cattle, sheep or goats, stripped rendered or with solvents,	from position 1502 00
	c) oleo,	from position 1503 00
	d) fixed vegetable oils and vegetable fats and their fractions, whether or not refined,	from positions 1507 to 1515
	e) animal and vegetable fats and oils and their fractions, or wholly hydrogenated, partially esterified, re or not refined, but not further processed, except hydrogenated castor oil (so-called. opal wax)	from 1516
	f) margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils, other than mold release preparations	of heading 1517
27	(Deleted)	
28	preparations of meat, fish or crustaceans, molluscs and other aquatic invertebrates, except caviar and prepared and preserved crayfish, lobster, oysters and snails,	from Chapter 16
29	Sugars and sugar confectionery	Chapter 17
30	Cocoa powder, not containing added sugar or other sweetening matter and chocolate and other food preparations containing cocoa	Positions 1805 00 00 and 1806
31	Preparations of cereals, flour, starch or milk; Bakery products	Chapter 19
32	Preparations of vegetables, fruit, nuts or other parts of plants, including fruit and vegetable juices	Positions from 2001 to 2008
33	Miscellaneous edible preparations	Chapter 21
34	water, except - drinking water including well water and tap water, the specific in delivery to the consumer prepackaged is marketed, - medicinal water and - water vapor	from subheading 2201 90 00
35	dairy drinks with a fraction of milk or milk products (such as whey) of at least seventy-five percent of the finished product	from position 2202
36	Vinegar	Heading 2209 00
37	residues and waste from the food industry; prepared animal fodder	Chapter 23
38	(Deleted)	

39	table salt, not in aqueous solution	from position 2501 00
40	a) Commercial ammonium carbonate and other ammonium,	Subheading 2836 99 17
	b) sodium hydrogen carbonate (sodium bicarbonate)	Subheading 2836 30 00
41	D-glucitol (sorbitol), also with the addition of saccharin or its salts	2905 and 44 2106 90
42	acetic acid	Subheading 2915 21 00
43	sodium salt and potassium salt of saccharin	from subheading 2925 11 00
44	(Deleted)	
45	Animal or vegetable fertilizers with the exception of guano, also mixed together, but not chemically treated; by mixing animal or vegetable products fertilizers produced	from position 3101 00 00
46	Mixtures of odoriferous substances and mixtures (including alcoholic Solutions) on the basis of one or more of these substances, put up for kitchen use	from subheading 3302 10
47	gelatin	from position 3503 00
48	Wood, namely	
	a) in the form of firewood logs, billets, twigs, fagots or similar forms,	Subheading 4401 10 00
	b) saw dust, wood waste and scrap, together also pellets, briquettes, pellets or similar forms,	Subheading 4401 30
49	Books, newspapers and other products of the printing industry, with the exception of the products for the limitations as jugendgefährdende carrier media or hint obligations under § 15. 1 consist to 3 and 6 of the youth protection law in the current version, and the publications mainly for advertising purposes (including tourist propaganda) serve, namely	
	a) books, brochures and similar printed matter, also in part stitching, single sheets, for stitching, cartoning or binding determined, as well as boards newspapers and periodicals, bound or in collections of more than one number in a single cover (other than those which predominantly contain advertising),	from positions 4901, 9705 and 9706 00 00 00 00
	b) newspapers and periodicals comprising (also with pictures or advertising except indication sheets, ads newspapers and the like, which mainly contain advertising),	from position 4902
	c) picture albums, picture books and drawing or coloring for children,	from position 4903 00 00
	d) notes, handwritten or printed even with pictures, also attached,	from position 4904 00 00
	e) cartographic products of all kinds, including wall maps, topographical plans and globes, printed,	from position 4905
	f) stamps, and the like (eg. B. day covers, postal matters) as a collection of pieces	from positions 4907 and 9704 00 00 00

50	disks, tapes, nonvolatile semiconductor memory devices, "smart cards (Smart cards) "and other sound carrier or similar recording medium, which contain only the audio recording of the reading of a book, with the exception of the products for the limitations as jugendgefährdende carrier media or hint duties according to § 15 paragraph 1 to 3 and 6 of the youth protection law in the respective amended exist	from position 8523
51	Carriages for disabled persons, whether motorized or otherwise Device for mechanical locomotion	position 8713
52	Prostheses, orthopedic appliances and other orthopedic devices and devices to compensate for a defect or disability, for people, namely a) artificial joints, excluding parts and accessories, b) orthopedic appliances and other orthopedic devices, including crutches, surgical belts and trusses, excluding parts and accessories, c) prostheses, excluding parts and accessories, d) hearing aids, pacemakers and other devices to compensate for a defect or defects, to carry in the hand or on the body or implanted in the body, excluding parts and accessories	from subheading 9021 31 00 from subheading 9021 10 from subheadings 9021 21, 9021 and 29 00 9021 39 Subheadings 9021 40 00, and 9021 50 00, 9021 90 from subheading
53	Art objects, namely a) paintings and drawings, entirely by hand, as well as collagen and similar decorative, b) Original stitches, and lithographs, c) Original sculptures and statuary, in any material	position 9701 Position 9702 00 00 Heading 9703 00 00
54	Collectors' items, a) zoological, botanical, mineralogical, anatomical, and collections of this type, b) historical, archaeological, palaeontological or ethnographic value, c) of numismatic value, namely aa) rate invalid banknotes including stamp money and Papiernotgeld, bb) base metal coins, cc) coins and medals made of precious metals when the tax base for the sales of these items is more than 250 percent of the calculated on the basis of fine-weight metal value excluding VAT	from position 9705 00 00 from position 9705 00 00 from position 9705 00 00 from position 9705 00 00 from positions 7118, 9705 and 9706 00 00 00 00
55	products for purposes of sanitary protection, namely a) sanitary napkins (deposits) and tampons of any material,	from position 9619

b) sanitary articles of plastics (menstrual cups, Menstruationsschwämmchen)	of subheading 3924 90
c) sanitary articles of vulcanized rubber (menstrual cups)	of subheading 4014 90
d) natural sponges of animal origin (Menstruationsschwämmchen)	from subheading 0511 99 39
e) period pants (briefs, underpants with an incorporated absorbent insert, for multiple use),	from position 9619

Annex 3 (to § 13b paragraph 2, point 7)

List of property as defined in § 13b paragraph 2, point 7

(Reference: Federal Law Gazette I 2010 1787).

Ser. No.	Description	customs tariff (Chapter position, subheading)
1	Granulated slag (slag sand) from the iron and steel making	Subheading 2618 00 00
2	Slags (other than granulated slag), scale and other waste from the iron and steel making	Subheading 2619 00
3	Slag, ash and residues (other than the iron and steel), the metals, arsenic or compounds thereof	heading 2620
4	Waste, parings and scrap of plastics	position 3915
5	shredded waste, breakage and scrap of rubber and powders or granules	Subheading 4004 00 00
6	Cullet and other waste and scrap of glass	Subheading 7001 00 10
7	Waste and scrap of precious metal or precious metal; other waste or scrap, precious metals or precious metal compounds, of the type used principally for the recovery of precious metal	position 7112
8th	Waste and scrap iron or steel; Waste blocks of iron or steel	7204
9	Waste and scrap of copper	position 7404
10	Waste and scrap of nickel	position 7503
11	Waste and scrap of aluminum	position 7602
12	Waste and scrap of lead	position 7802
13	Waste and scrap from zinc	position 7902
14	Waste and scrap of tin	position 8002
15	Waste and scrap base of other metals	from positions 8101-8113
16	Waste and scrap of primary cells, primary batteries and accumulators; --of electrical primary cells, primary batteries and accumulators	Subheading 8548 10

Appendix 4 (to § 13b paragraph 2, point 11)

List of items for the delivery of the beneficiaries, the tax owed

(Reference: Federal Law Gazette I 2014, 2429th)

Ser. No.	Description	customs tariff (Chapter position, subheading)
1	Silver, in raw form, or as a semi-finished or powders; With silver and base metals, unwrought or in semi-manufactured	Positions 7106 and 7107
2	Platinum, in raw form, or as a semi-finished or powders; Base metals, silver or gold, unwrought or in semi-manufactured	Position 7110 and subheading 7111 00 00
3	Pig iron or iron levels in pigs, blocks or other primary forms; Granules and powders of pig iron, mirror, iron or steel; Ingots and other primary forms of iron or steel; Semi-finished iron or steel	Positions 7201, 7205 to 7207, 7218 and 7224
4	Unrefined copper and copper anode for electrolytic refining; refined copper and copper alloys, unwrought; Master alloys; Powders and flakes of copper	Positions 7402, 7403, 7405 and 7406
5	Nickel mattes, nickel and other intermediate products of nickel metallurgy; Unwrought nickel; Powders and flakes consisting of nickel,	Positions 7501, 7502 and 7504
6	Aluminum unwrought; Powders and flakes of aluminum	Positions 7601 and 7603
7	Lead in raw form; Powders and flakes of lead	Position 7801; from position 7804
8th	Zinc in raw form; Dust, powders and flakes of zinc	7901 and 7903
9	Tin unwrought	position 8001
10	Other base metals in raw form or as a powder	from positions 8101-8112
11	Unwrought cermets	Subheading 8113 00 20