– Please fill in the white boxes or check [x], and refer to the guidance notes –

For the attention of the following tax office:

Date of receipt (stamp)

VAT registration form for non-resident businesses

1. General information

1.1 About the business

Company (as listed in the commercial register)

or for sole traders:

Last name

First name

Last name at birth (if different)

Profession currently practised

Date of birth (DD.MM.YYYY)

Identification number

Registered office of the company or address of the sole trader

Street

Street number

Letter suffix (if applicable)

Additional address details (if applicable)

Postcode/City

Country

Address of the management, if different

Street

Street number

Letter suffix (if applicable)

Additional address details (if applicable)

Postcode/City

Country

1.2 Corporations and partnerships

The business is a corporation or partnership domiciled abroad:

[ ] No

[ ] Yes (Please attach the supplementary sheet “Corporations and partnerships” (**FsEEBlKoeGes**)).

1.3 Contact details

Telephone

Country code

Area code

Telephone number

Country code

Area code

Telephone number

E-mail

Website address

Note: If you would like to allow the tax office to send you unencrypted e-mails, you will need to submit a separate declaration of consent provided for this purpose by the competent *Land* tax office (cf. 4).

Line

31 **Name** as in line 7 or 9

32 **1.4 Business activities carried out in the Federal Republic of Germany (exact description of the branch of industry)**

36 **1.5 Tax advisor**

Company

or Last name First name

Street

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

Postcode/City

Country

Contact details
43 Telephone
Country code Area code Telephone number

Country code Area code Telephone number

E-mail

47 A separate authorisation form is attached.

48 The authorisation details will be registered in the *Vollmachtsdatenbank* (database of authorised representatives) (section 80a of the Fiscal Code (*Abgabenordnung*)).

FsEAusUN02NET

Line

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

62 ## 1.6 Authorised recipient

63 ☐ The tax advisor listed under 1.5 is an authorised recipient.

or

64 Company

65

or

66 Last name | First name

67

Street

68

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

69

Postcode/City

70

Country

71

Contact details

72 Telephone

Country code | Area code | Telephone number

73

Country code | Area code | Telephone number

74

E-mail

75

76 ☐ A separate authorisation form is attached.

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

78 **Note:** ***In the cases referred to in section 22f (1) sentence 2 of the VAT Act (*****Umsatzsteuergesetz*****),*** *businesses with no residence or habitual abode, registered office or business management in Germany, in another member state of the European Union or in a country where the Agreement on the European Economic Area applies, must provide the name of an* ***authorised recipient in the***

79 ***Federal Republic of Germany*** *when registering for tax* ***purposes.***

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

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

IBAN (German bank)

82 DE

Name (foreign bank)

83

Address (foreign bank)

84

IBAN (foreign bank)

85

BIC/SWIFT code (for line 83)

86

Other account holder (if applicable)

87 ☐ **Account holder** as in line 7 ☐ as in line 9 or

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

89 ☐ Yes. I have attached the filled-in SEPA direct debit mandate.

90

Line

91 **Name** as in line 7 or 9

92 **1.8 Facilities**

93 The following permanent facilities or installations are operated in the Federal Republic of Germany (e.g. branch offices, office premises, production sites, coordination offices, main offices, sales outlets, trading offices, workshops, warehouses, consignment warehouses):

No. | Description

94 0 0 1

Street

95

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

96

Postcode | City

97

Telephone

Country code | Area code | Telephone number

98

99

No. | Description

100 0 0 2

Street

101

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

102

Postcode | City

103

Telephone

Country code | Area code | Telephone number

104

105

No. | Description

106 0 0 3

Street

107

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

108

Postcode | City

109

Telephone

Country code | Area code | Telephone number

110

111

No. | Description

112 0 0 4

Street

113

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

114

Postcode | City

115

Telephone

Country code | Area code | Telephone number

116

117

118 In the case of more than four facilities: ☐ A separate “Facilities” sheet (**FsEEBlEinr**) in which additional facilities are listed, is attached.

119

120

Line

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

122 1.9 Registration for tax purposes in Germany

123 ☐ No

124 ☐ Yes (please provide the following information:)

Line			Tax office	Tax number
125	☐	Wages tax		
126	☐	Corporation tax		
127	☐	Income tax		
128	☐	Value added tax (VAT)		

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

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

131 1.11 Registration for tax purposes abroad

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

133 Tax office

134 Tax number

135 For EU businesses:

136 VAT identification number ☐ A tax residency certificate is attached.

137 For businesses resident in a third country:

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

Line

151 **Name** as in lines 7 or 9

152 ## 2. Type of transactions

153 ### 2.1 Type of transactions in Germany

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

155 Supply of goods

156 Type of goods:

157 Other services

158 Type of other services:

159 Work deliveries (*Werklieferungen*) pursuant to section 3 (4) of the VAT Act (e.g. supply and assembly/installation)

160 Travel services

161 ### 2.2 Goods or services are provided to the following recipients:

162 Private individuals

163 Businesses (section 2 of the German VAT Act)

164 Legal persons as private consumers

165 ### 2.3 The supply of goods are taxable in Germany for the following reasons:

166 Movement of goods in Germany

167 Intra-community supply of goods from Germany

168 Export of goods to third countries from Germany

169 Distance selling pursuant to section 3c of the VAT Act (e.g. supply to a private individual)

170 Other:

171 ### 2.4 Goods are imported into Germany and subsequently

172 Immediately sold to customers in Germany

173 Used only for work deliveries (*Werklieferungen*) in Germany

174 Immediately transported elsewhere in the EU / transported for own use

175 Immediately transported to a third country

176 Immediately brought to a warehouse in Germany (please attach storage contracts)

177 ### 2.5 Input transactions

178 Work deliveries (*Werklieferungen*) or other services provided as a taxable person within the meaning of section 13b (5) of the VAT Act

179 Intra-Community acquisitions in Germany pursuant to section 1 (1) no 5 of the VAT Act

180 Tax liability for intra-Community triangular transactions as defined in section 25b (2) of the VAT Act

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Name
as in line 7 or 9

3. Information on declaring and paying VAT

3.1 Total domestic turnover
(estimate)

	in the year the business started EUR	in the following year EUR

3.2 Tax payable / Surplus
(estimate)

☐ 1 = tax payable (estimate)
2 = surplus (estimate)

Total amount: EUR

☐ The calendar month has been selected as the provisional VAT return period rather than the calendar quarter because for the current calendar year the VAT exceeds the VAT threshold pursuant to section 18 (2a) sentence 1 in conjunction with section 18 (2) sentence 6 of the VAT Act.

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

☐ No ☐ Yes Type of transaction/activity (section 4 no Act)

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

☐ No ☐ Yes Type of transaction/activity (section 12 (2) no Act)

Some or all of the transactions carried out are subject to a reduced tax rate pursuant to section 12 (3) of the VAT Act (zero tax rate):

☐ No ☐ Yes Type of transaction/activity

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

☐ No ☐ Yes Type of transaction/activity (section 24 (1) no Act)

3.6 Accrual/cash accounting
The VAT is calculated based on

☐ payments agreed (accrual accounting).

or

☐ payments received (cash accounting). The cash accounting method is being requested because

☐ the total turnover for the calendar year in which the business was founded is not expected to exceed €600,000.

☐ Pursuant to section 148 of the German Fiscal Code, the business is exempt from the obligation to keep accounts and to draw up regular financial statements on the basis of annual inventories.

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Line

211 **Name** as in line 7 or 9

212 ### 3.7 VAT identification number

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

Additional information for legal persons that are not businesses or that are acquiring objects that are not for their business:

214 A VAT identification number is being applied for because

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

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

217 ☐ is not expected to be exceeded, but the acquisition threshold is being waived for at least two calendar years (section 1a (4) of the VAT Act).

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

219 ☐ A VAT identification number is required for the online trade in goods via one or multiple electronic interfaces within the meaning of section 25e (5) of the VAT Act.

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

221 VAT identification number DE Issue date: (DD.MM.YYYY)

222 ### 3.8 Input tax refund through the Federal Central Tax Office

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

223 ☐ No ☐ Yes Please provide time period and reference number

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

225 ### 3.9 EORI number

(Economic Operators" Registration and Identification number)

226 EORI number, if issued:

227

228 ### 3.10 Special One Stop Shop taxation procedure for businesses resident in another EU member state

229 Only for supplies made within an EU member state by operators of electronic interfaces (section 3 (3a) sentence 1 of the VAT Act), intra-Community distance sales (section 3c (1) sentences 2 and 3 of the VAT Act) and other services provided to private consumers resident in Germany:

230 ☐ The business will use, or is already using, the special taxation procedure (One Stop Shop EU scheme; section 18j of the VAT Act).

231 The business declares the relevant turnover via the competent authority in the country where it is established.

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

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

234 ☐ The business
- is established in only one EU member state and

235 - carries out intra-Community distance sales of goods (section 3c (1) sentences 2 and 3 of the VAT Act), or provides telecommunications services, radio and television broadcasting services or other electronically supplied services to private consumers resident in other EU member states.The total turnover (excluding VAT) does not exceed €10,000 in the current calendar year and did not exceed that amount in the preceding calendar year.

236

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

238 ☐ The business waives the option of paying tax on the relevant turnover in the country where it is established for at least two calendar years.

239 ☐ The business uses, or will use, the special taxation procedure (One Stop Shop EU scheme; section 18j of the VAT Act). The business declares the relevant turnover via the competent authority in the country where it is established.

240 ☐ The business declares the relevant turnover directly in Germany.

FsEAusUN08NET

Name as in line 7 or 9

3.11 Special taxation procedure “One Stop Shop non-EU scheme” for services provided by businesses not established in the Community territory.

Only for the supply of other services to private consumers in the Community territory by a business that is not established in the Community territory.

☐ The business will use, or is already using, the special taxation procedure (One Stop Shop non-EU scheme; section 18i of the VAT Act). The business declares the relevant turnover via the competent authority in the EU member state where it registered to use the procedure.

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

3.12 Transactions in the area of online trade in goods

Information on distribution channels

☐ The company or sole trader sells via its own online shop.

Web address (URL)

☐ The company or sole trader will trade via one/multiple electronic interfaces within the meaning of section 25e (5) of the VAT Act. An electronic interface as defined in section 25e (5) of the VAT Act is an electronic marketplace, an electronic platform, an electronic portal or similar.

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

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

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

☐ Proof of the recipient’s liability to pay VAT in the case of construction and/or building cleaning services (form USt 1 TG) is requested.

- ☐ Construction services (within the meaning of section 13b (2) no 4 of the VAT Act) are expected to generate more than 10% of the overall turnover comprising taxable and non-taxable turnover (*Weltumsatz*).
- ☐ Building cleaning services (as defined in section 13b (2) no 8 of the VAT Act) are expected to generate more than 10% of the overall turnover comprising taxable and non-taxable turnover (*Weltumsatz*).

Note: *In order for a certificate to be issued, the reasons for requiring such a certificate must be substantiated. Please provide this information on a separate sheet.*

3.14 Passenger transport services

Passenger transport services are carried out:

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

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

Businesses have up to the tenth day after the end of the respective provisional VAT return period to file a provisional VAT return electronically using an officially prescribed data set (section 18 (1) sentence 1 of the VAT Act in conjunction with section 87a (6) sentence 1 of the German Fiscal Code), and are responsible for calculating the tax for the return period (prepayment) themselves. A certificate as proof of identity is required to submit a return electronically. You can download a certificate free of charge by registering on the online tax portal Elster, www.elster.de. Please note that registration can take up to two weeks (excluding mail delivery times). You will find electronic filing software at www.elster.de/elsterweb/softwareprodukt.

☐ The company or sole trader will apply to extend the deadlines for filing provisional VAT returns and for making VAT prepayments by one month.
Companies or sole traders that are obliged to submit a monthly provisional VAT return must calculate and pay an annual special prepayment in the case of an extension being granted. The application for a long-term filing extension / notification of special prepayments must be sent electronically using an officially prescribed data set (section 48 (1) of the VAT Implementing Ordinance(UStDV)). Further information is available at www.elster.de.

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Name
as in line 7 or 9

4. Annexes

- Supplementary sheet “Corporations and partnerships” (FsEEBlKoeGes) (cf. 1.2)
- Contracts (“Corporations and partnerships” sheet (FsEEBlKoe-Ges) – cf. 2) (cf. 1.2)
- Excerpt from (foreign) register (“Corporations and partnerships” form (FsEEBlKoeGes) – Tz. 3) (cf. 1.2)
- Continuation sheet “Shareholders “(FsEEBlAnt) for the supplementary sheet “Corporations and partnerships”
- Consent to the sending of unencrypted e-mails by tax authorities pursuant to section 87a (1) sentence 3, second half-sentence of the Fiscal Code (cf. 1.3)
- Authorised representative (cf. 1.5)
- Authorised recipient (cf. 1.6)
- SEPA direct debit mandate (cf. 1.7)
- Supplementary sheet “Facilities” (FsEEBlEinr) (cf. 1.8)
- Tax residency certificate (cf. 1.11)
- Information regarding the distribution of goods and services (cf. 2.1)
- Warehouse contracts (cf. 2.4)
- Supplementary sheet “Online trade in goods” (FsEEBlInternet) (cf. 3.12)
- Certification of tax liability (cf. 3.13)
- Supplementary sheet “Passenger transport services” (FsEEBlPersb) (cf. 3.14)

***Note:** The data requested in this form is collected on the basis of sections 27, 85, 88, 90, 93 and 97 of the Fiscal Code.*

Data protection notice:
Please refer to the tax administration’s general data protection leaflet for more information about (a) how the tax administration processes personal data, (b) your rights pursuant to the General Data Protection Regulation, and (c) contacts if you have questions relating to data protection issues. This information leaflet is available at www.finanzamt.de (under “Privacy Policy”) or from your local tax office.

City, Date

Signature(s) of the business owner(s) or their authorised representative/Managing director or shareholder/partner or all shareholders/partners or their agent(s) or authorised representative(s)

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