

99102187261000

Heruntergeladen am 09.07.2025

<https://fimportal.de/services/99102187261000>

Modul	Sachverhalt
Leistungsschlüssel	99102187261000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Submit your VAT return
Typisierung	2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Baustein Leistungen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Entgegennahme (261)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200), Anmeldepflichten (2010100)
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	17.10.2024

Modul	Sachverhalt
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/_18.html https://www.gesetze-im-internet.de/ao_1977/_87a.html
Teaser	If you have achieved taxable sales within Germany as a business person, you must always submit a VAT return.
Volltext	<p>As an entrepreneur, you must always pay tax on each of your sales. You first invoice your customers for the VAT and then pay this to the tax office, minus the input tax.</p> <p>As an entrepreneur, you make advance payments on your annual sales tax through advance sales tax returns. In addition to the advance sales tax returns, you must also submit an annual sales tax return. The turnover for the entire calendar year is taken into account here. The amounts resulting from your advance returns are offset against your annual tax liability. As part of your VAT return, you calculate the tax to be paid to the tax office yourself or determine the surplus that results in your favor. After filing your VAT return, you will either receive a refund from the tax office or have to pay the missing amount.</p> <p>Exceptions for entrepreneurs who apply the small business rule</p> <p>Entrepreneurs who apply the small business rule are generally exempt from submitting VAT returns from the 2024 tax period. An entrepreneur who is allowed to apply the small business rule is anyone who</p> <ul style="list-style-type: none"> • has a turnover plus VAT of no more than EUR 22,000 in the previous calendar year and • has an expected turnover plus VAT of no more than EUR 50,000 in the current calendar year. <p>Submission of the VAT return</p> <p>Since the 2011 assessment period, companies and certain other groups of people are generally obliged to</p>

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submit their annual tax returns to the tax office electronically. This applies to VAT returns for tax periods ending after 31.12.2010.

Responsibility

You must contact the tax office in whose district you operate your business entirely or at least predominantly, i.e. the place where your practice, production facility or office is located, for example, and where you

- offer or carry out your commercial or professional activity,
- receive orders and prepare their execution and
- receive payments.

Erforderliche Unterlagen

The VAT return includes:

- Main form (USt 2 A)
- Annex UR: Information on intra-Community acquisitions and sales.
- Annex UN: only required for business persons based abroad. Instructions for completing the UN annex can be found in form USt 6 E
- Annex FV: for fiscal representatives within the meaning of the VAT Act
- All advance VAT returns submitted during the year
- Receipts and invoices: all outgoing and incoming invoices relating to VAT.
- Proof of payment: Evidence of payments made and received
- Bank statements showing the relevant transactions
- recapitulative statements: if cross-border deliveries or services were provided within the European Union (so-called intra-Community deliveries and services)
- Special forms if necessary (depending on specific business transactions or sectors)

In special cases, further attachments may be required, which are referred to in the forms.

Voraussetzungen

- You are based in Germany with your company and generate taxable sales.
- From the 2024 tax period, the following also applies:

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You may not apply the small business rule if you: generated sales plus VAT of more than EUR 22,000 in the previous calendar year and in the current calendar year, you are expected to generate turnover plus VAT of more than EUR 50,000.

- You must always submit your VAT return electronically, for example via the ELSTER portal.
- You have regularly submitted advance VAT returns, the frequency depends on the amount of the payment burden (monthly or quarterly).
- Your incoming and outgoing invoices contain the mandatory information required by law in order to be able to claim input tax deduction.
- If you claim tax deductions for cross-border deliveries and services within the European Union, you can submit the relevant evidence.

Kosten

There are no costs.

Verfahrensablauf

You submit your VAT return to your local tax office. You can use tax software with an ELSTER link or the ELSTER portal directly:

- You open "ELSTER - your online tax office".
- Log in with your access data and your personal security procedure.
- Under "Forms & services", click on "All forms" and then on "VAT".
- Click on "VAT return" and select the year for which you wish to submit the VAT return.
- Complete the main application and all relevant attachments online, upload the required supporting documents and submit everything digitally to the tax office.

In exceptional cases, the tax office may waive electronic transmission. In this case, you must submit a tax return using the officially prescribed form and sign it in person.

Bearbeitungsdauer
Frist

1 Monat(e)

You have one month to lodge an objection to the decision. This period is extended to the next working day if the deadline falls on a public holiday, Saturday or

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Sunday.

The taxable period for VAT is the calendar year. As an entrepreneur, you generally have until July 31 of the following year to submit your VAT return to your tax office. If you have your VAT return prepared by a tax consultant, the submission deadline is automatically extended to the end of February of the year after next.

weiterführende Informationen

https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/2023-11-06-muster-der-umsatzsteuererklaerung-2024.pdf?__blob=publicationFile&v=2
<https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Umsatzsteuer/umsatzsteuer.html>
<https://usth.bundesfinanzministerium.de/usth/2022/home.html>
https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/umsatzsteuer_node.html

Hinweise

Rechtsbehelf

- Objection: This must be submitted to the tax office on time and in writing or for recording.
- Application for suspension of enforcement: Can be submitted at the same time as the objection in order to suspend the payment obligation until the decision on the objection has been made.
- Action before the tax court: If the objection is rejected, you can file an action with the tax court within one month of receiving the objection decision.
- Application for amendment or correction: If there are obvious errors in the tax assessment notice, you can submit an application for correction due to obvious inaccuracy

Kurztext

- VAT return receipt
- Entrepreneurs must submit an annual VAT return in addition to advance VAT returns
- VAT returns take into account the turnover for the entire calendar year
- the amounts resulting from the advance returns are offset against the annual tax liability
- the tax to be paid to the tax office must be calculated yourself
- Entrepreneurs who apply the small business rule are

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generally exempt from submitting VAT returns from the 2024 tax period onwards

- VAT returns must always be submitted to the tax office electronically
- Costs: none
- Deadline: Submission generally by July 31 of the following year If prepared by tax advisors, by the end of February of the year after next
- Responsible: Tax office in whose district the company is wholly or at least predominantly active

Ansprechpunkt

Zuständige Stelle

Formulare

Ursprungsportal