99102094058000

Vorsteuervergütung an ausländische Unternehmer in Drittstaaten Durchführung

Modul	Sachverhalt
Leistungsschlüssel	99102094058000
Leistungsbezeichnung I	Vorsteuervergütung an ausländische Unternehmer in Drittstaaten Durchführung
Leistungsbezeichnung II	Applying for reimbursement of VAT paid in Germany by entrepreneurs from non-EU countries
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Durchführung (58)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

Modul	Sachverhalt
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	22.01.2024
Fachlich freigegen durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/__18.html https://www.gesetze-im-internet.de/ustdv_1980/__59.html https://www.gesetze-im-internet.de/ustdv_1980/__60.html https://www.gesetze-im-internet.de/ustdv_1980/__61a.html
Teaser	You can apply for a VAT refund for your company based outside the EU under certain conditions.
Volltext	Upon application, the Federal Central Tax Office (BZSt) will refund the VAT paid in Germany to companies based outside the European Union (EU). This regulation only applies to companies that • based in a country outside the EU and • are registered there. The country in which your company is based and registered refunds VAT to German companies or does not levy VAT. So-called reciprocity applies. Alternatively, you may be eligible to apply if you participate in the One-Stop-Shop (OSS) procedure. This procedure allows you as a company to pay tax centrally in one member state on certain transactions carried out in the EU. Companies based in other EU member states can also apply for input tax refund. To do so, you must submit your application for input tax refund in the electronic portal of the EU member state in which your company is based and registered.

Modul	Sachverhalt
Erforderliche Unterlagen	• Original invoices and import documents • Company certificate, i.e. official certificate from your country of residence confirming that you are registered there as a company under a tax number with the following information: full name Full address type of activity Tax number or the reason why no tax number exists Date, stamp and signature of the issuing authority
Voraussetzungen	• Applications for reimbursement can be submitted by persons registered as entrepreneurs outside the EU. • The country in which you are based refunds VAT to German companies or does not levy VAT (so-called reciprocity). Or you participate in the special One-Stop-Shop (OSS) scheme. • You have neither your registered office nor your management within the EU. • You do not have a permanent establishment within the EU from which taxable sales are made. • You are not registered for VAT in Germany during the remuneration period. • You do not carry out any sales in Germany, with the exception of Deliveries and services for which the recipient of the service is liable for VAT and must pay it to the tax office, transactions that are subject to individual transport taxation, intra-Community acquisitions, i.e. deliveries from one EU member state to another, and subsequent supplies within the framework of an intra-Community triangular transaction, i.e. a supply in which at least 3 companies from different EU member states are involved, Supplies that fall under the OSS non-EU regulation: Services provided to private individuals in an EU member state in return for payment. • the remuneration period must cover at least 3 consecutive calendar months in a calendar year the period may be less than 3 months if it is the remaining period of the calendar year • the remuneration period may not exceed one calendar year • the periods of applications may not overlap • You must apply for at least EUR 1,000 in compensation for a remuneration period that covers the calendar year or the last period of a calendar year, you must apply for at least EUR 500.00 in

Modul	Sachverhalt
	remuneration
Kosten	There are no costs.
Verfahrensablauf	You must submit your application for a VAT refund electronically in the BZSt online portal (BOP): • log in using your BOP or ELSTER certificate. • Complete the form "Application for domestic VAT refund for foreign entrepreneurs (third countries)" in the BOP and submit it electronically. • Once your application has been successfully submitted, you will receive a confirmation of dispatch in your BOP inbox. You will also receive a cover sheet for sending supporting documents for your application. • You must send the original invoices and import documents on which the electronic application is based to the BZSt by post within the application deadline. Use the cover sheet in your mailbox to send the required documents. This enables the BZSt to assign your documents to your electronically transmitted application. • The BZSt will check your application and the documents you have sent. • If your application is approved, you will receive a notification and the requested amount of VAT paid will be refunded.
Bearbeitungsdauer	6 Monat(e) for the processing of your application 4 - 6 Woche(n) for registration in the BZSt online portal (BOP)
Frist	6 Monat(e) The application must be submitted within 6 months of the end of the calendar year in which the VAT was incurred.
weiterführende Informationen	https://www.bzst.de/SharedDocs/Downloads/DE/EOP_BOP/BOP_Faltblatt_Registrierung.pdf?__blob=publicationFile&v=6 https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/Vorsteuerverguetung/UnternehmerDrittstaaten/unternehmerdrittstaaten_node.html https://www.bundesfinanzministerium.de/Content/DE/

Modul	Sachverhalt
	Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/Umsatzsteuer-Anwendungserlass/2022-11-09-USt-Vorsteuer-Verguetungsverfahren-Gegenseitigkeit.pdf?__blob=publicationFile&v=3
Hinweise	There are no indications or special features.
Rechtsbehelf	• objection • Fiscal court action
Kurztext	• Input tax refund to foreign entrepreneurs in third countries Implementation • Companies that are not established in an EU Member State can apply for a refund of VAT paid in Germany • Applications for a refund can be made by Companies based outside the EU • Information from: Federal Central Tax Office (BZSt) • Application only via: BZSt online portal (BOP) • Responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	
Zuständige Stelle	
Formulare	https://www.elster.de/bportal/start https://www.formulare-bfinv.de/ffw/action/invoke.do?id=anmeldung_bop
Ursprungsportal	Vorsteuervergütung an ausländische Unternehmer in Drittstaaten Durchführung, Vorsteuervergütung an ausländische Unternehmer in Drittstaaten Durchführung