

99102149022001

Exemption from VAT in other EU Member States Certificate for foreign diplomatic missions, consular posts and their members

Heruntergeladen am 22.05.2025

<https://fimportal.de/xzufi-services/103255397/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102149022001
Leistungsbezeichnung I	Exemption from VAT in other EU Member States Certificate for foreign diplomatic missions, consular posts and their members
Leistungsbezeichnung II	Applying for exemption from VAT in other EU member states as an embassy, consulate or member thereof
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	

Modul	Sachverhalt
Verrichtungskennung	Bescheinigung (22)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	22.07.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/fvg_1971/__5.html https://eur-lex.europa.eu/legal-content/DE/ALL/?uri=celex%3A32006L0112
Teaser	Embassies, consulates and their members in Germany can be exempt from VAT in other member states of the European Union under certain conditions.
Volltext	<p>In Germany, there is a procedure for exemption from VAT in other member states of the European Union (EU) for</p> <ul style="list-style-type: none"> • embassies, i.e. foreign permanent diplomatic missions, and their foreign members not permanently resident in Germany • Consulates, i.e. professional consular missions, and their foreign members not permanently resident in Germany <p>If you purchase goods and services in other EU member states as an embassy, consulate or one of their members based in Germany, you pay VAT on them. You can be exempted from this upon application to the Federal Central Tax Office (BZSt).</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Form "Certificate of exemption from VAT and/or excise duty" • "Attachment to the certificate" form • Invoice/pro-forma invoice/offer/purchase agreement
Voraussetzungen	<ul style="list-style-type: none"> • can apply for exemption from VAT:

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	<ul style="list-style-type: none"> • Embassies and consulates of countries with which corresponding reciprocity agreements exist, and • foreign members of these embassies and consulates who are not permanently resident in Germany • deliveries of goods and other services are intended and suitable for the official use of the embassy or consulate or for the personal use of the member • the invoice amount is greater than EUR 100.00 when applying the German VAT rate • for the purchase of a motor vehicle: at least 2 years of use in Germany • the exemption for the purchase of food and tobacco products is excluded
Kosten	There are no costs for you.
Verfahrensablauf	<p>You must apply in writing for exemption from VAT in other EU member states:</p> <ul style="list-style-type: none"> • On request, you will receive the appropriate forms from the Federal Central Tax Office by post or e-mail. • Complete the forms and send them by post to the protocol department of the Federal Foreign Office. • The BZSt will check the application. • You will receive a certificate with an exemption note. Hand this certificate to the foreign company when you make the purchase. It will keep the certificate in its tax records for inspection by the competent tax authority.
Bearbeitungsdauer	usually 1 week to 1 month
Frist	The application must be submitted by December 31 of the year following the turnover. Example: You received a purchased good or service in August 2020. You must submit the application for exemption by 31.12.2021 at the latest.
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/Vorsteuerverguetung/Botschaften/botschaften_node.html
Hinweise	
Rechtsbehelf	• Addendum

Modul	Sachverhalt
Kurztext	<ul style="list-style-type: none"> • Exemption from VAT in other EU Member States Certificate for foreign diplomatic missions, consular posts and their members <ul style="list-style-type: none"> • VAT exemption possible for German-based embassies, consulates and their members in other EU Member States • Written application required • Costs: none • Processing time: usually 1 week to 1 month • Deadlines: Application must be submitted by 31.12. of the year following the turnover • Responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>Forms: yes</p> <p>Online procedure possible: no</p> <p>Written form required: yes</p> <p>Personal appearance required: no</p>
Ursprungsportal	<p>Befreiung von der Mehrwertsteuer in anderen EU-Mitgliedstaaten Bescheinigung für ausländische diplomatische Missionen, konsularische Vertretungen und deren Mitglieder, Exemption from VAT in other EU Member States Certificate for foreign diplomatic missions, consular posts and their members</p>