99102022107000

Allocation of VAT identification number in accordance with § 27a of the VAT Act (Umsatzsteuergesetz, UStG)

Modul	Sachverhalt
Leistungsschlüssel	99102022107000
Leistungsbezeichnung I	Allocation of VAT identification number in accordance with § 27a of the VAT Act (Umsatzsteuergesetz, UStG)
Leistungsbezeichnung II	Applying for the assignment of a VAT identification number
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	Tax group, Intra-Community supplies, Allocation of VAT identification number (USt-IdNr.), tax identification number, VAT identification number, Application for the issuance of a VAT identification number (USt-IdNr.), Issuance of VAT identification number (USt-IdNr.),

Modul	Sachverhalt
	Intra-Community purchases
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Vergabe (107)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	17.01.2020
Fachlich freigegen durch	Federal Ministry of Finance (Bundesminsterium der Finanzen)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/__27a.html https://www.gesetze-im-internet.de/ustg_1980/__27a.html
Teaser	If you wish to trade in goods and services within the EU, you must apply for a VAT identification number.
Volltext	Your VAT identification number (USt-IdNr.) clearly identifies your undertaking. You will also need a VAT identification number if you pursue commercial or professional activities on a self-employed basis and wish to trade as an entrepreneur in goods and services within the European single market. The Federal Central Tax Office will also issue a VAT identification number to legal entities which are not entrepreneurs or which are purchasing items not for their undertaking, if they require one for intra-Community purchases. In the case of tax group arrangements in accordance with § 2(2)(2) of the VAT Act (UStG), a separate VAT identification number will be issued for each legal entity on request.
Erforderliche Unterlagen	none
Voraussetzungen	

Modul	Sachverhalt
Kosten	N/A
Verfahrensablauf	A VAT identification number can also be issued as part of the tax registration process at the relevant tax office. The corresponding box must be ticked in the tax registration form. In this case as well, the number will be sent by post. You can apply directly to the Federal Central Tax Office for your VAT identification number (USt-IdNr.). Online: • Go to the webpage and follow the in-structions • In writing: send a letter, email or fax stating that a VAT identification number needs to be issued. Your application must contain your name, address and tax identification number under which your VAT arrangements will be con-ducted. • In both cases, your VAT identification number (USt-IdNr.) will be sent to you by post.
Bearbeitungsdauer	1 week
Frist	The application for the number must be submitted early enough so that the number is provided to the entrepreneur before they start any intra-Community trading in goods.
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Identifikationsnummern/Umsatzsteuer-Identifikationsnummer/FAQ/faq_ust_node.html https://www.bzst.de/DE/Unternehmen/Identifikationsnummern/Umsatzsteuer-Identifikationsnummer/FAQ/faq_ust_node.html
Hinweise	
Rechtsbehelf	
Kurztext	• Allocation of VAT identification number in accordance with § 27a of the VAT Act (UStG) • For entrepreneurs or undertakings within the meaning of § 2 of the VAT Act (UStG) • Applies to the European single market • Mandatory for undertakings so they can trade in

Modul	Sachverhalt
	goods and services • Additional to the tax identification number • The Federal Central Tax Office (Bundeszentralamt für Steuern) allocates the VAT identification number • Written application stating the applicants name, address and tax identification number
Ansprechpunkt	Bundeszentralamt für Steuern Dienstsitz Saarlouis Ludwig-Karl-Balzer Allee 2 66740 Saarlouis, Germany Email: UStKV@bzst.bund.de Fax +49 (0)228406-3801 Tel. +49 (0)228406-1222
Zuständige Stelle	Bundeszentralamt für Steuern Dienstsitz Saarlouis Ludwig-Karl-Balzer-Allee 2 66740 Saarlouis, Germany
Formulare	Forms: Yes Can I do it online? Yes Do I need to do it in writing? No Do I need to attend in person? No https://www.formulare-bfinv.de/ffw/form/display.do?%24context=FDEEE941E6CF5D33477B
Ursprungsportal	Umsatzsteuer-Identifikationsnummer nach § 27a UStG Vergabe, Allocation of VAT identification number in accordance with § 27a of the VAT Act (Umsatzsteuergesetz, UStG)