99102045012000

VAT booklet issue

Modul	**Sachverhalt**
Leistungsschlüssel	99102045012000
Leistungsbezeichnung I	VAT booklet issue
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.10.2020

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Fachlich freigegen durch	Bavarian State Ministryof Finance and for Home Affairs
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/__22.html
Teaser	Entrepreneurs who run a travel business must apply for a VAT booklet before theyapply to the competent authority before starting the activity.
Volltext	Entrepreneurs who sell their goods in Germany at markets, on public streets or from door to door, i.e. who operate a so-called itinerant trade (ambulant trade) in accordance with Section 22 (5) of the German Value Added Tax Act (Umsatzsteuergesetz) , are obliged to keep a VAT booklet in accordance with an officially prescribed form and to record their sales and input taxes there. The issuance of the VAT booklet must be requested from the competent authority before the start of the activity.
Erforderliche Unterlagen	• Identity card or passport • Registration confirmation as proof of residence • Travel trade card, if available
Voraussetzungen	• Residence in Germany • Personal appearance at the time of application
Kosten	The sales tax booklet is issued free of charge.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	The issuance of a sales tax booklet must be requested before the start of the activity.
weiterführende Informationen	
Hinweise	An exemption from the obligation to keep VAT records applies to entrepreneurs who: • operate a commercial establishment in Germany and properly comply with the record-keeping requirements, or

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	• are taxed on their sales according to the average rates for agricultural and forestry businesses or • trade in newspapers and magazines or • are required by law to keep books or keep books voluntarily
Rechtsbehelf	
Kurztext	• Sales tax booklet exhibition • Tradesmen who sell or offer goods or services at markets, on public streets or from door to door are running a travelling trade • Travellers are generally obliged to keep a VAT booklet (exemption possible). • The VAT booklet or the exemption from keeping the VAT booklet must be applied for at the local tax office. • for the application the presentation of the travel trade card (issued by the trade office) is required • responsible: Tax office
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Umsatzsteuerheft Ausstellung, VAT booklet issue