

99102168002000, 99102168002000

Value added tax

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/8959210/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102168002000, 99102168002000
Leistungsbezeichnung I	Value added tax
Leistungsbezeichnung II	
Typisierung	2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Erbansprüche und -pflichten in einem anderen Mitgliedstaat, einschließlich Steuervorschriften
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200), Finanzierung zur Krisenbewältigung (2060300)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	10.01.2020
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/index.html https://www.gesetze-im-internet.de/ustg_1980/index.html
Teaser	
Volltext	<p>General information</p> <p>Although sales tax - also known as VAT - is calculated by the supplier and paid to the tax office, it is borne economically by the customers (end consumers), who pay the sales tax to the supplier as part of the price.</p> <p>However, if the recipient of the service (customer) is himself an entrepreneur, he can claim the VAT as input tax from the tax office if he has purchased the goods or services subject to VAT for entrepreneurial purposes. With the input tax deduction, the VAT is then "repaid" to the customer. This ensures that VAT is charged on final consumption but not on company profits. The refund of foreign VAT takes place in a special procedure (so-called input tax refund procedure).</p> <p>Taxable turnover</p> <p>Turnover is taxed unless a tax exemption applies. Turnover includes</p> <ul style="list-style-type: none"> • Supplies (e.g. sales of goods) and other services (e.g. consultancy services, repair work, letting and leasing) against payment as well as equivalent free transfers of value (withdrawal or use of company items for non-business purposes, free provision of items, e.g. to staff for their private use or use of items for the private use of staff, free provision of other services for non-business purposes), • intra-Community acquisitions (e.g. purchases of goods from other EU member states) and • the import of goods.

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Tax exemptions are only possible under certain strict conditions, in some cases separate certificates are required.

Tax calculation

The general VAT rate (= standard tax rate) is 19% and the reduced tax rate is 7%. VAT is calculated by applying the respective tax rate to the so-called assessment basis. The basis of assessment is generally the consideration. This is everything that forms the value of the consideration that the supplier receives or is to receive from the recipient of the service or from someone other than the recipient of the service for the service, including the subsidies directly related to the price of these transactions, but less the VAT legally owed for this service.

Tax debtor

In principle, the entrepreneur is liable for VAT. However, VAT is only charged if the entrepreneur is not a so-called small business.

However, the recipient of the service is liable for the VAT due on certain sales received. This is the case, for example, for taxable work deliveries received in Germany or for other services provided by an entrepreneur based abroad or for the taxable acquisition of real estate. The so-called tax liability of the recipient of the service must also be observed by small businesses if they are the recipients of such a transaction.

Tax returns and advance payments

The entrepreneur must submit advance VAT returns - usually electronically - in which he must calculate the VAT for the advance return period himself. The calculated tax must be reported and paid to the tax office as an advance payment by the 10th day after the end of the advance return period (due date). After the end of each calendar year, an annual VAT return must be submitted by July 31 of the following year - also

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usually electronically.

The federal and state tax authorities have developed a procedure for the electronic transmission of tax return data (ELSTER) to the tax offices. For the annual VAT return, the advance VAT return as well as the application for a permanent extension and the registration of the special advance payment, the "My ELSTER" portal (www.elster.de) is available. After a one-off and free registration, your personal certificate is created, which you can use to transmit tax return data to the tax office in an authenticated manner.

Tax accrual

In principle, VAT arises - irrespective of payment - at the end of the pre-notification period in which the service is performed (so-called debit taxation). However, for advance payments made before the service is performed, the tax is already incurred in the advance return period in which the payment is received. Under certain circumstances, the tax office may allow the entrepreneur to calculate the tax according to the consideration received (so-called actual taxation). This is possible, for example, if the total turnover in the previous calendar year did not exceed EUR 600,000.

Invoicing and record-keeping obligations

The entrepreneur is obliged to issue invoices within six months of providing services to other entrepreneurs for their companies or to legal entities. This obligation also applies if taxable work deliveries or other services are provided to a private individual (non-entrepreneur) in connection with a property. There are shorter deadlines for issuing invoices for intra-Community supplies or intra-Community services in the inter-company sector (B2B).

In addition, the entrepreneur is obliged to keep records to determine the tax and the basis for its calculation.

Erforderliche Unterlagen

The ELSTER portal is available for the electronic

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	<p>transmission of VAT returns, advance VAT returns, applications for permanent extensions and special advance payment registrations. A one-off, free registration is required to use the portal.</p> <p>https://www.elster.de/eportal/login/softpse</p> <p>https://www.elster.de/eportal/login/softpse</p>
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	<p>Further information on the other VAT regulations can be found in the tax guide for start-ups from the Hessian Ministry of Finance.</p> <p>Further information on ELSTER can be found on the website of the Hessian Ministry of Finance.</p> <p>If you have general questions on the subject of "Value Added Tax", you can call the service hotline of the State of Hesse free of charge on 0800 522 533 5 (Monday to Friday from 8:00 to 18:00). Please note that the service hotline is not permitted to provide tax advice. Furthermore, it is not possible to deal with specific individual cases. If you have any questions about your personal tax return (e.g. queries about your tax assessment notice), please contact the tax office responsible for you.</p> <p>https://finanzen.hessen.de/infomaterial/Steuerwegweiser-fuer-Existenzgruender</p> <p>https://finanzen.hessen.de/steuern/elektronische-steuererklaerung</p> <p>https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/Merkblaetter/2017-11-28-informationsblatt-zu-umsatzsteuerrechtlichen-pflichten-fuer-nicht-in-der-europaeischen-union-ansaessige-unternehmer.html</p>

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<https://finanzen.hessen.de/infomaterial/Steuerwegweiser-fuer-Existenzgruender>
<https://finanzen.hessen.de/steuern/elektronische-steuererklaerung>
https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/Merkblaetter/2017-11-28-informationsblatt-zu-umsatzsteuerrechtlichen-pflichten-fuer-nicht-in-der-europaeischen-union-ansaessige-unternehmer.html

Rechtsbehelf

Kurztext

Ansprechpunkt

In principle, the tax office from whose district the entrepreneur operates all or most of his business within the scope of the VAT Act is responsible.

Entrepreneurs who carry out intra-Community deliveries, intra-Community other services or deliveries as part of intra-Community triangular transactions must submit a recapitulative statement (ZM) to the Federal Central Tax Office for this purpose. The online form for the electronic transmission of the recapitulative statement is available on the ELSTER portal of the tax authorities and on the BZSt online portal.

The input tax refund procedure enables domestic entrepreneurs to obtain a refund of input tax paid abroad. Domestic entrepreneurs apply for the refund of input tax paid in other EU member states electronically via the BZSt online portal (BOP). If input tax was paid in non-EU member states, the refund must be applied for directly in these states.

If a domestic entrepreneur provides telecommunications services, radio and television services or other services provided electronically (e.g. downloading software or providing music, films and games) to non-entrepreneurs in other EU countries, a special taxation procedure must be observed at the Federal Central Tax Office (so-called Mini-One-Stop-Shop).

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	<p>Further information on the input tax refund procedure, the recapitulative statement and the Mini-One-Stop-Shop can be found on the website of the Federal Central Tax Office (www.bzst.de).</p> <p>https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/Vorsteuerverguetung/vorsteuerverguetung_node.html</p> <p>https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/Vorsteuerverguetung/vorsteuerverguetung_node.html</p>
Zuständige Stelle	
Formulare	<p>If the tax office waives the electronic transmission of advance VAT returns or annual VAT returns at your request, you will receive the paper forms required to prepare the returns at all tax offices in Hesse.</p> <p>If you want to sell goods as an entrepreneur via an online marketplace, you need a certificate of your VAT registration with the responsible tax office (§ 22f UStG), which you must submit to the operator of the online marketplace.</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034055</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034055</p>
Ursprungsportal	Value added tax, Umsatzsteuer