99102045012000, 99102045012000

Sales tax booklet issue

Modul	Sachverhalt
Leistungsschlüssel	99102045012000, 99102045012000
Leistungsbezeichnung I	Sales tax booklet issue
Leistungsbezeichnung II	Apply for a sales tax booklet
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	fachlich freigegeben (gold)
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	19.12.2022

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Fachlich freigegen durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	http://www.gesetze-im-internet.de/ustg_1980/__22.htm l http://www.gesetze-im-internet.de/ustg_1980/__22.htm l
Teaser	Entrepreneurs who operate a traveling trade must apply for a VAT register beforethe competent authority before commencing 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 Value Added Tax Act , are obliged to keep a VAT booklet in accordance with the officially prescribed form and to record their turnover and input tax there. The VAT booklet must be applied for from the competent authority before the start of the activity.
Erforderliche Unterlagen	• Identity card or passport • Registration confirmation as proof of residence • Travel trade license, if available
Voraussetzungen	• Residence in Germany • Personal appearance at the time of application
Kosten	The VAT booklet is issued free of charge.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	A VAT booklet must be applied for before the start of the activity.
weiterführende Informationen	
Hinweise	An exemption from the obligation to keep a VAT register applies to entrepreneurs who: • operate a commercial establishment in Germany and properly comply with the record-keeping obligations or

Modul	Sachverhalt
	• their turnover is taxed according to the average rates for agricultural and forestry businesses or • trade in newspapers and magazines or • are legally obliged to keep books or keep books voluntarily This service is provided by the tax offices. Find your local tax office at https://ias.fin-nrw.de/.
Rechtsbehelf	
Kurztext	• Sales tax booklet exhibition • Traders who sell or offer goods or services at markets, on public roads or from door to door are engaged in a traveling trade • Itinerant traders are generally obliged to keep a VAT register (exemption possible) • VAT booklet or exemption from keeping a VAT booklet must be applied for at the local tax office • the travel trade card (issued by the trade office) is required for the application • responsible: Tax office
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Umsatzsteuerheft Ausstellung, Sales tax booklet issue