

99102022000000, 99102022000000

VAT identification number

Heruntergeladen am 09.07.2025

<https://fimportal.de/xzufi-services/379880079/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102022000000, 99102022000000
Leistungsbezeichnung I	VAT identification number
Leistungsbezeichnung II	
Typisierung	6 - Allgemeine Hinweise, nicht spezifische für eine Leistung
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	07.08.2017

Modul	Sachverhalt
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/index.html
Teaser	
Volltext	Entrepreneurs participating in intra-Community trade and services receive a VAT identification number for VAT purposes upon application to the Federal Central Tax Office (BZSt). The VAT identification number is an independent number which the entrepreneur receives in addition to the tax number issued by the competent tax office. It is important for the correct application of VAT regulations in the European internal market. Entrepreneurs need a VAT identification number if they • supply goods to the rest of the Community (intra-Community supply in accordance with § 4 paragraph 1 number 1 letter b) UStG in conjunction with § 6a UStG, § 18a paragraph 6 UStG) or acquire goods from the rest of the Community, • carry out supplies within the meaning of § 25b (2) UStG (intra-Community triangular transactions), • provide other taxable services within the meaning of Section 3a (2) UStG in the rest of the Community for which the recipient of the services is liable for the tax, or use other services provided by a trader established in the rest of the Community. The BZSt also issues a VAT identification number to legal persons who are not entrepreneurs or who do not acquire the goods for their business if they require it for intra-Community acquisitions. In the case of a fiscal unity, a separate VAT identification number is issued for each legal entity on application. The entrepreneur can apply for the VAT identification number in writing or online via the Internet at the BZSt. The application must state the name, address and tax number under which the applicant is registered for VAT purposes. The BZSt will only issue the VAT identification number by post to the address of the entrepreneur.

Modul	Sachverhalt
Erforderliche Unterlagen	
Voraussetzungen	The following can apply for a VAT identification number • Entrepreneurs within the meaning of § 2 UStG, • legal persons who are not entrepreneurs or who do not acquire goods for their business if they require the VAT identification number for intra-Community acquisitions. The written application for a VAT identification number must contain the following information • the name and address of the applicant • Tax office where the applicant is registered the tax number under which the applicant is registered for VAT purposes
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Identifikationsnummern/Umsatzsteuer-Identifikationsnummer/umsatzsteuer-identifikationsnummer_node.html
Hinweise	
Rechtsbehelf	
Kurztext	Entrepreneurs participating in intra-Community trade and services receive a VAT identification number for VAT purposes upon application to the Federal Central Tax Office (BZSt). The VAT identification number is an independent number which the entrepreneur receives in addition to the tax number issued by the competent tax office. It is important for the correct application of the VAT regulations in the European internal market.
Ansprechpunkt	Federal Central Tax Office Saarlouis office Ludwig-Karl-Balzer-Allee 2 66740 Saarlouis

Modul	Sachverhalt
	Telephone: 0228 406-1222 (Service number Monday to Friday: 07:00 - 16:00) Fax: 0228 406-3801 E-mail: UStKV@bzst.bund.de
Zuständige Stelle	Federal Central Tax Office
Formulare	
Ursprungsportal	Umsatzsteuer-Identifikationsnummer, VAT identification number