

99102021241000

Pre-register VAT

Heruntergeladen am 09.07.2025

<https://fimportal.de/xzufi-services/394017446/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102021241000
Leistungsbezeichnung I	Pre-register VAT
Leistungsbezeichnung II	Pre-register VAT
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Voranmeldung (241)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	07.01.2022

Modul	Sachverhalt
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/__18.html https://www.gesetze-im-internet.de/ustg_1980/__18.html
Teaser	As a company, you usually have to submit advance VAT returns to the tax office on a monthly or quarterly basis.
Volltext	<p>Value added tax is also generally called VAT. In particular, it is subject to</p> <ul style="list-style-type: none"> • deliveries and other services, • the import of goods from non-EU countries – the resulting import turnover tax is levied by customs – and • the purchase of goods from the countries of the European Union, the so-called intra-Community acquisition. <p>The amount of the tax varies depending on the type of delivery items or other services performed:</p> <ul style="list-style-type: none"> • General tax rate: 19 percent • Reduced tax rate: 7 percent, applies, for example, to the delivery of almost all food, except beverages and restaurant sales (also note the following exceptions below), for local public transport, the carriage of passengers by rail, and for sales of books and newspapers. <p>Due to the corona pandemic, the following exceptions have been or are valid:</p> <ul style="list-style-type: none"> • Temporary reduction of tax rates from 19 to 16 percent and from 7 to 5 percent from 1 July 2020 to 31 December 2020 • for restoration and catering services – with the exception of beverages – or applies from 1 July 2020 to 31 December 2020, the tax rate of 5 percent and from 1 January 2021 to 31 December 2022 the tax rate of 7 percent. From 1 January 2023, the restoration and catering services will be subject to the tax rate of 19

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percent.

You must pass on the SALES tax for your company to the tax office. In return, however, you can regularly reclaim the input tax, i.e. the VAT on incoming invoices. In the pre-registration, you calculate the difference sum. Period of pre-registration If the VAT for the previous calendar year was more than EUR 7,500, you must submit monthly advance VAT returns in the current year. If the previous year's tax amounts to more than EUR 1,000 to EUR 7,500, you must submit the pre-registration quarterly. If it did not exceed EUR 1,000, the tax office can exempt you from the transmission of advance VAT returns. In this case, only one annual declaration must be submitted. If there has been a surplus in your favour of more than EUR 7,500 for the previous calendar year, you can choose the calendar month as the pre-registration period instead of the calendar quarter. If you start a professional or commercial activity for the first time as the founder of a company, you must submit monthly advance VAT returns in the year of the company foundation and in the following calendar year. However, this scheme has been suspended for the years 2021 to 2026. You are not obliged to submit a monthly advance VAT return when setting up a new company if

- you only carry out VAT-exempt transactions for which it is not possible to deduct input VAT,
- you have the small business scheme, or
- They benefit from the special scheme for flat-rate farmers and foresters.

In the case of a new foundation in the years 2021 to 2026, the expected tax of the current calendar year is decisive with regard to the above-mentioned amount limits. In the following year, the actual tax of the previous year must be converted into an annual tax.

Erforderliche Unterlagen

- Advance VAT return
- you may have to attach incoming invoices, contracts or similar documents or send them separately

Voraussetzungen

- You are self-employed in a commercial or professional activity. This is the case if you want to

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generate income with it in the long term.

- Your company belongs to one of the following groups: natural persons, i.e. individuals, for example: Retailers Craftsmen and women Homeowners with a photovoltaic system legal entities, for example: Public limited company Limited Liability Company (GmbH) Cooperative registered association or foundation Associations of persons, for example: Civil Law Partnership (GbR) General Partnership (OHG) Limited partnership (KG).

Kosten

There are no direct costs for the transmission of the advance VAT return.

Verfahrensablauf

You submit the advance VAT return electronically via the officially defined interface, for example

- with the free online product of the tax administration "My ELSTER - Your Online Tax Office" or
- with a commercial control program.

If you use "My ELSTER", proceed as follows:

- For example, visit "My ELSTER - Your Online Tax Office" on the Internet.
- Log in with your access data and your personal security procedure.
- Select the menu item "Advance VAT Return".
- Select the calendar year in question.
- In the following step, select the transfer of previous data or continue without data transfer.
- Enter your details on the following pages. "Mein ELSTER" guides you through the entire process.
- At the end of the procedure, "Mein ELSTER" checks your details and calculates the vat advance payment due or any surplus.
- Send the electronic advance sales tax return.
- You must transfer an advance payment due to the responsible tax office in due time or you can issue a SEPA direct debit mandate to the tax office. You will be automatically refunded a surplus.

Alternatively, you can also transfer the advance VAT return directly from a commercial tax program to ELSTER via the electronic interface.

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Bearbeitungsdauer	
Frist	This is a declaration or registration period. You must submit the advance VAT returns no later than the 10th day after the end of the pre-declaration period (month/quarter). Upon request, the tax office may extend the deadline for the transmission of advance declarations and for the payment of advance payments by one month (extension of the duration period). If you submit the advance VAT return on a monthly basis, the granting of a permanent extension depends on you paying a special advance payment.
weiterführende Informationen	https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Umsatzsteuer/umsatzsteuer.html https://www.elster.de/ https://www.elster.de/elsterweb/softwareprodukt
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> • Objection • Complaint
Kurztext	<ul style="list-style-type: none"> • Advance VAT return • must usually be submitted by companies monthly or quarterly: monthly, if VAT payment in the previous calendar year was more than EUR 7,500 quarterly if VAT payment in the previous calendar year was more than EUR 1,000 but not more than EUR 7,500 for no more than EUR 1,000, an annual VAT return is sufficient on a regular basis • the pre-registration must always be made online • an exemption from pre-registration is possible in special cases • responsible: locally responsible tax office
Ansprechpunkt	Tax office
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> • Forms available: yes • Written form required: yes • Informal application possible: no • Personal appearance required: no • Online service available: Yes

Modul	Sachverhalt
Ursprungsportal	Umsatzsteuer voranmelden, Pre-register VAT