99102045012000, 99102045012000

Apply for a VAT booklet

Modul	**Sachverhalt**
Leistungsschlüssel	99102045012000, 99102045012000
Leistungsbezeichnung I	Apply for a VAT booklet
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
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

Modul	Sachverhalt
Fachlich freigegen durch	Bavarian State Ministry of Finance and Homeland
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/__22.html https://www.gesetze-im-internet.de/ustg_1980/__22.html
Teaser	Entrepreneurs who operate a travel business must apply for a VAT booklet from the competent authority before starting their activity.
Volltext	Entrepreneurs who sell their goods in Germany on markets, on public roads or from house to house, i.e. who operate a so-called travel business (outpatient business) in accordance with § 22 (5) of the German Value Added Tax Act, are obliged to keep a VAT booklet in accordance with an officially prescribed form and to record their turnover and input tax there. The VAT booklet must be submitted to the competent authority before the start of the activity.
Erforderliche Unterlagen	• Identity card or passport • Confirmation of registration as proof of residence • Travel trade card, 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	The issuance of a VAT booklet must be applied for before the start of the activity.
weiterführende Informationen	
Hinweise	An exemption from the obligation to keep the VAT booklet applies to entrepreneurs who: • operate a commercial establishment in Germany and properly comply with the recording obligations, or their turnover is taxed at the average rates for agricultural

Modul	Sachverhalt
	and forestry holdings, or trade in newspapers and magazines, or are legally obliged to keep books or voluntarily keep books
Rechtsbehelf	
Kurztext	• VAT Booklet Exhibition • Traders who sell or offer goods or services in markets, on public roads or from house to house are engaged in a travel business • Travellers are generally obliged to keep a VAT booklet (exemption possible) • VAT booklet or the exemption for keeping the VAT booklet must be applied for at the locally responsible tax office • for the application the presentation of the travel trade card (issued by the trade office) is required • responsible: Tax office
Ansprechpunkt	Please contact your responsible tax office.
Zuständige Stelle	
Formulare	
Ursprungsportal	Umsatzsteuerheft beantragen, Apply for a VAT booklet