

99102021039001

Applying for a VAT refund as an embassy, consulate or its member

Heruntergeladen am 29.07.2025

<https://fimpportal.de/xzufi-services/407321593/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102021039001
Leistungsbezeichnung I	Applying for a VAT refund as an embassy, consulate or its member
Leistungsbezeichnung II	Applying for a VAT refund as an embassy, consulate or its member
Typisierung	1 - Bund: Regelung und Vollzug, 2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Erstattung (039)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	26.07.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/fvg_1971/_5.html https://www.gesetze-im-internet.de/usterstvo/_1.html https://www.gesetze-im-internet.de/fvg_1971/_5.html https://www.gesetze-im-internet.de/usterstvo/_1.html
Teaser	As an embassy, consulate or member of an embassy or consulate, you can have your VAT refunded in Germany under certain conditions.
Volltext	<p>In Germany, there is a procedure for the refund of VAT for</p> <ul style="list-style-type: none"> • embassies, i.e. foreign permanent diplomatic missions, and their foreign members not permanently resident in Germany • Consulates, i.e. professional consular missions, and their foreign members not permanently resident in Germany <p>If you, as an embassy, consulate or one of their members, purchase goods and services from German companies, you pay VAT on them. This can be refunded to you on application by the Federal Central Tax Office (BZSt). Direct VAT exemption is not possible. The maximum refund per calendar year and member is EUR 1,200.00. The purchase of a motor vehicle does not count towards the maximum amount.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Original invoices • Proof of payment of invoices, for example bank statements
Voraussetzungen	<ul style="list-style-type: none"> • can submit an application for a VAT refund: Embassies and consulates of countries with which corresponding reciprocity agreements exist, and foreign members of these embassies and consulates who are not permanently resident in Germany • Supplies and other services are intended and suitable for the official use of the embassy or consulate or for

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	<p>the personal use of the member</p> <ul style="list-style-type: none"> • the invoice including VAT amounts to more than EUR 100.00 • for the purchase of a motor vehicle: at least 2 years of use in Germany • reimbursement for the purchase of food and tobacco products is excluded • the reimbursement period must be at least one calendar quarter
Kosten	There are no costs for you.
Verfahrensablauf	<p>Submit the application by post:</p> <ul style="list-style-type: none"> • Download the prescribed form from the website of the Federal Central Tax Office (BZSt): "Application for VAT refund for diplomatic missions/professional consular posts (010160)" or "Application for VAT refund for members of diplomatic missions/professional consular posts (010161)" • Send your application together with all original invoices and proof of payment to the Federal Foreign Office, Protocol/Division 703. • The Federal Foreign Office will check whether you are entitled to participate in the procedure and forward your application to the Federal Central Tax Office. • The BZSt is the competent authority. It will examine your application. • You will receive a decision on the amount of the refund. You will receive the original invoices and proof of payment together with the decision. • The BZSt will transfer the amount to be refunded to the account you specified in your application.
Bearbeitungsdauer	usually 3 to 6 months
Frist	<p>The application must be submitted by December 31 of the year following the turnover. Example: You received a purchased good or service in August 2018. You must submit the application for reimbursement by 31.12.2019 at the latest.</p>
weiterführende Informationen	<p>https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/Vorsteuerverguetung/Botschaften/botschaften_node.html</p> <p>https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/V</p>

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	orsteuerverguetung/Botschaften/botschaften_node.html
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> • Supplement Detailed information on how to apply for the supplement can be found in the notification of your application.
Kurztext	<ul style="list-style-type: none"> • VAT refund for foreign diplomatic missions, consular posts and their members • VAT refund possible for embassies, consulates and their members: for invoices amounting to at least EUR 100.00 maximum EUR 1200.00 per calendar year per member Purchase of a motor vehicle does not count towards the maximum amount • Written application required • Costs: none • Processing time: usually 3 to 6 months • Deadlines: Application must be submitted by 31.12. of the year following the turnover • Responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>Forms: yes</p> <p>Online procedure possible: no</p> <p>Written form required: yes</p> <p>Personal appearance required: no</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=010160</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=010161</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=010160</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=010161</p>
Ursprungsportal	Als Botschaft, Konsulat oder deren Mitglied eine Erstattung der Umsatzsteuer beantragen, Applying for a VAT refund as an embassy, consulate or its member