

99102021039002, 99102021039002

Heruntergeladen am 31.05.2025

<https://fimportal.de/xzufi-services/407321596/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102021039002, 99102021039002
Leistungsbezeichnung I	
Leistungsbezeichnung II	
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)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	26.07.2021

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Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/fvg_1971/_5.html
Teaser	
Volltext	If you, as an international organization or one of its members, purchase goods and services from German companies, you will 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. International organizations are founded by the states participating in them, for example the World Health Organization or the International Labour Organization. Common tasks are, for example • Research • Administrative work, such as patent applications or monetary and air traffic control tasks Depending on the organization, the procedure is based on different legal bases, for example on privilege protocols, headquarters agreements, individual agreements or the European Union (EU) VAT Directive.
Erforderliche Unterlagen	• Original invoices • Proof of payment of invoices, for example bank statements
Voraussetzungen	Applications can be submitted by • international organizations and intergovernmental bodies whose founding agreement, privilege protocol or headquarters agreement provides for relief from VAT Further requirements: • The supplies and other services used are intended and suitable for the official use of the international

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	organization or its members. • The amount of VAT to be charged under German law after conversion at the official exchange rate must exceed EUR 25.00 per invoice.
Kosten	There are no costs for you.
Verfahrensablauf	Submit your application for a VAT refund by post: • The application can be made informally. It must contain the following information: • Reference to the respective legal basis, • A list of the invoices, • the total costs and VAT amounts contained in the invoices • the total amount requested and • your bank account details. • To simplify matters, you can use the forms provided by the Federal Central Tax Office on the Internet: • "Application for refund of indirect taxes - international organization (010182)" or • "Application for refund of VAT for members of diplomatic missions / professional consular posts, international organizations or intergovernmental institutions (010161)" • Send the application together with the required documents to the Federal Central Tax Office. • You will receive the original invoices and proof of payment together with the decision on your application. • The BZSt will transfer the amount to be refunded to the account you specified in your application.
Bearbeitungsdauer	usually 2 to 6 months
Frist	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.
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/Vorsteuerverguetung/IntOrgundzwischenstaatleinrichtungen/intorgundzwischenstaatleinrichtungen_node.html

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Hinweise	
Rechtsbehelf	• Addendum
Kurztext	• VAT refund for international organizations and their members • VAT refund possible for international organizations and their members • for invoices whose VAT amount is at least EUR 25.00 • if the purchase serves official activities • written application required • Costs: none • Processing time: usually 2 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	Forms: yes Online procedure possible: no Written form required: yes Personal appearance required: no https://www.formulare-bfinv.de/ffw/action/invoke.do?id=010182 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=010161
Ursursungsportal	Als internationale Organisation oder deren Mitglied eine Erstattung der Umsatzsteuer beantragen