99102045012000, 99102045012000

Apply for a sales tax booklet

Modul	Sachverhalt
Leistungsschlüssel	99102045012000, 99102045012000
Leistungsbezeichnung I	Apply for a sales tax booklet
Leistungsbezeichnung II	Apply for a sales tax booklet
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
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	19.02.2024

Modul	Sachverhalt
Fachlich freigegen durch	Ministry of Finance and Science, Division B/3
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/__22.html https://www.gesetze-im-internet.de/ustdv_1980/__68.html https://www.gesetze-im-internet.de/ustg_1980/__22.html https://www.gesetze-im-internet.de/ustdv_1980/__68.html
Teaser	Entrepreneurs who operate a traveling trade must apply for a VAT register from the competent authority before starting their activity.
Volltext	The VAT booklet provides for certain basic VAT records. So-called itinerant traders are generally obliged to keep a VAT booklet in accordance with the officially prescribed form. Itinerant traders are entrepreneurs who carry out sales or purchase goods from door to door or on public streets (e.g. at markets or public festivals) or in other public places without establishing a commercial establishment or outside such an establishment. Itinerant traders are exempt from keeping a VAT register, - if they have a commercial establishment in Germany and keep proper records in accordance with § 22 UStG in conjunction with §§ 63-66 UStDV, - if their turnover is taxed at average rates for agricultural and forestry businesses (§ 24 UStG), - insofar as they trade in newspapers and magazines or - are legally obliged to keep books or keep books voluntarily. The VAT booklet must be kept with the business and presented to the relevant authorities and officials on request. The competent tax office must be notified immediately if the VAT booklet is lost. The tax office will issue a new VAT booklet upon request.
Erforderliche Unterlagen	- Identity card or passport - Registration confirmation as proof of residence - Travel trade license, if available
Voraussetzungen	Personal appearance at the time of application

Modul	Sachverhalt
Kosten	none
Verfahrensablauf	
Bearbeitungsdauer	
Frist	A VAT booklet must be applied for before the start of the activity.
weiterführende Informationen	
Hinweise	The VAT booklet must be submitted to the tax office for inspection. The tax office sets deadlines for this.
Rechtsbehelf	
Kurztext	In accordance with Section 22 UStG, a trader is obliged to record all transactions that are necessary to determine the VAT and the basis for its calculation. Certain traders (e.g. market traders and showmen) must keep a VAT booklet in accordance with Section 22 (5) UStG. The simplified recording obligations in the tax booklets are intended to make it easier for traders in street trading to record their tax bases.
Ansprechpunkt	Contact the tax office responsible for you. You can find this out using the tax office search on the website of the Federal Central Tax Office. https://www.bzst.de/gemfa https://www.bzst.de/gemfa
Zuständige Stelle	
Formulare	
Ursprungsportal	Umsatzsteuerheft beantragen, Apply for a sales tax booklet