99102045012000, 99102045012000

Apply for a VAT booklet

Modul	Sachverhalt
Leistungsschlüssel	99102045012000, 99102045012000
Leistungsbezeichnung I	Apply for a VAT booklet
Leistungsbezeichnung II	Apply for a VAT booklet
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
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	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.10.2020

Modul	Sachverhalt
Fachlich freigegen durch	Bavarian State Ministryof Finance and for Home Affairs 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 https://www.gesetze-im-internet.de/ustg_1980/__22.html
Teaser	Entrepreneurs who run a travel trade must apply for a VAT booklet before the start of theirapply to the competent authority before starting the activity.
Volltext	Entrepreneurs who sell their goods in Germany at markets, on public streets or from door to door, i.e. who operate a so-called itinerant trade (ambulant trade) in accordance with Section 22 (5) of the German Value Added Tax Act (Umsatzsteuergesetz) , are obliged to keep a VAT booklet in accordance with an officially prescribed form and to record their sales and input taxes there. The issuance of the VAT booklet must be requested from the competent authority before the start of the activity.
Erforderliche Unterlagen	• Identity card or passport • Confirmation of registration for proof of residence • Travel trade card, if available
Voraussetzungen	• Residence in Germany • Personal appearance at the time of application
Kosten	The sales tax booklet is issued free of charge.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	The issuance of a sales tax booklet must be requested before the start of the activity.
weiterführende Informationen	
Hinweise	An exemption from the obligation to keep VAT records

Modul	Sachverhalt
	applies to entrepreneurs who: • operate a commercial establishment in Germany and properly comply with the record-keeping requirements, or are taxed on their sales according to the average rates for agricultural and forestry businesses, or trade in newspapers and magazines or are required by law to keep books or keep books voluntarily
Rechtsbehelf	
Kurztext	• Vat booklet Exhibition • Traders selling or offering goods or services on markets, on public roads or from door to door carry out a travel business • Travel professionals are in principle obliged to run a VAT booklet (exemption possible) • VAT booklet or exemption for the management of the VAT booklet must be applied for at the local tax office • for the application, the presentation of the travel trade card (issued by the trade office) is required • responsible: Tax Office
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Umsatzsteuerheft beantragen, Apply for a VAT booklet, Request sales tax book