99102045012000

Apply for a sales tax booklet

Modul	Sachverhalt
Leistungsschlüssel	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	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
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	07.12.2023

Modul	Sachverhalt
Fachlich freigegen durch	Thuringian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/__22.html https://www.gesetze-im-internet.de/ustg_1980/__22.html
Teaser	If you operate a traveling trade as an entrepreneur, you must apply for a VAT register from the competent authority before starting your activity.
Volltext	As an entrepreneur who sells their goods in Germany at markets, on public roads or from door to door, i.e. who operates a so-called itinerant trade, you are obliged to keep a VAT booklet in accordance with the officially prescribed form and to record your sales and input tax there.
Erforderliche Unterlagen	• Identity card or passport • Registration confirmation as proof of residence • Travel trade license, 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	A VAT booklet must be applied for before the start of the activity.
weiterführende Informationen	
Hinweise	An exemption from the obligation to keep a VAT register applies if you: • have a commercial establishment in Germany and properly comply with the record-keeping obligations or • tax your sales according to the average rates for agricultural and forestry businesses or • trade in newspapers and magazines or • are legally obliged to keep books or keep books voluntarily.

Modul	Sachverhalt
Rechtsbehelf	
Kurztext	• Sales tax booklet exhibition • Traders who sell or offer goods or services at markets, on public roads or from door to door are engaged in a traveling trade • Itinerant traders are generally obliged to keep a VAT register (exemption possible) • VAT booklet or exemption from keeping a VAT booklet must be applied for at the locally responsible tax office • the travel trade card (issued by the trade office) is required for the application • responsible: Tax office
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Apply for a sales tax booklet, Umsatzsteuerheft beantragen