99102021241000

Pre-register sales tax

Modul	Sachverhalt
Leistungsschlüssel	99102021241000
Leistungsbezeichnung I	Pre-register sales tax
Leistungsbezeichnung II	Pre-register sales tax
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Voranmeldung (241)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	14.12.2022

Modul	Sachverhalt
Fachlich freigegen durch	Thuringia Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/__18.html https://www.gesetze-im-internet.de/ustg_1980/__18.html
Teaser	As a company, you usually have to submit advance sales tax returns to the tax office on a monthly or quarterly basis.
Volltext	Sales tax is also commonly referred to as value added tax. It applies in particular to • Deliveries and other services, • the import of goods from non-EU countries - the resulting import VAT is collected by customs - and • the purchase of goods from countries of the European Union, the so-called intra-community acquisition. The amount of tax varies depending on the type of goods supplied or other services performed: • general tax rate: 19 percent • reduced tax rate: 7 percent, applies, for example, to the supply of almost all foodstuffs, except for beverages and restaurant sales (note also the exceptions below), for local passenger transport, the transportation of passengers by rail, and for sales of books and newspapers. Due to the Corona pandemic, the following exemptions applied or are applicable: • temporary reduction of tax rates from 19 to 16 percent and from 7 to 5 percent from July 1, 2020, to Dec. 31, 2020 • for restaurant and catering services - with the exception of beverages - the following exemptions applied or will apply from July 1, 2020, to December 31, 2020, the tax rate of 5 percent, and from January 1, 2021, through December 31, 2023, the 7 percent tax rate. Beginning January 1, 2024, restaurant and food services will be subject to the 19 percent tax rate.

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You will have to pass on the sales tax for your business to the tax office. In return, however, you can regularly reclaim input tax, i.e. sales tax on incoming invoices. You calculate the difference in the advance return. Advance return period - General

If the VAT for the previous calendar year was more than EUR 7,500, you must submit monthly advance VAT returns in the current year. If the sum of the previous year's tax was more than EUR 1,000 but not more than EUR 7,500, you must submit the advance return on a quarterly basis. If it did not exceed EUR 1,000, the tax office may exempt you from submitting advance VAT returns. In this case, only one annual return must be submitted. If there was a surplus in your favor of more than EUR 7,500 for the previous calendar year, you can choose the calendar month as the advance return period instead of the calendar quarter.

Preliminary reporting period for start-ups If you, as the founder of a company, start a professional or commercial activity for the first time, you must submit monthly advance VAT returns in the year of the company's foundation and in the following calendar year. However, this regulation has been suspended for the years 2021 to 2026, so that quarterly submission of advance VAT returns is also possible. With regard to the determination of the relevant amount limits (see above), the anticipated tax of the current calendar year is decisive for a start-up in the years 2021 to 2026. In the following year, the actual tax of the previous year is to be converted into an annual tax. New entrepreneurs are generally not exempt from submitting advance VAT returns in the year of incorporation and the following calendar year.

You are only not obliged to submit an advance VAT return if

• you only carry out sales that are exempt from sales tax and for which no input tax deduction is possible,
• you use the small business regulation or
• you make use of the special regulation for flat-rate

	farmers and foresters.
Erforderliche Unterlagen	• Advance VAT return • You may need to attach purchase invoices, contracts or similar documents, or send them separately.
Voraussetzungen	• You are engaged in a commercial or professional activity on a self-employed basis. This is the case if you intend to generate income from it on a sustainable basis. • Your company belongs to one of the following groups: natural persons, i.e. individuals, for example: retail traders craftsmen and craftswomen house owners with a photovoltaic system legal entities, for example: Stock corporation Limited liability company (GmbH) cooperative registered association or foundation Associations of persons, for example: Civil law partnership (GbR) general partnership (OHG) limited partnership (KG).
Kosten	No direct costs are incurred for the transmission of the advance VAT return.
Verfahrensablauf	You submit the advance return for sales tax electronically via the officially specified interface, for example • with the free online product of the tax authorities "My ELSTER - Your Online Tax Office" or • with a commercial tax program. If you use "My ELSTER," proceed as follows: • For example, visit "My ELSTER - Your Online Tax Office" on the Internet. • Log in with your access data and your personal security procedure. • Select the menu item "Advance return for sales tax". • Select the relevant calendar year. • In the following step, select the transfer of previous data or continue without data transfer. • Enter your data on the following pages. "My ELSTER" will guide you through the entire procedure. • At the end of the procedure, "My ELSTER" checks your data and calculates the advance VAT payment due or any surplus.

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	• Send the electronic advance VAT return. • If an advance payment is due, you must transfer it to the relevant tax office by the due date, or you can give the tax office a SEPA direct debit mandate. You will automatically be reimbursed for any surplus. Alternatively, you can also transfer the advance VAT return directly from a commercial tax program to ELSTER via the electronic interface.
Bearbeitungsdauer	
Frist	This is a declaration or filing deadline. You must submit the advance VAT returns by the 10th day after the end of the advance return period (month/quarter) at the latest. Upon request, the tax office may extend the deadline for submitting the advance returns and for paying the advance payments by one month (extension of the standing deadline). If you submit the advance return for VAT on a monthly basis, the granting of a permanent deadline extension depends on you paying a special advance payment at the beginning of the year.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	• Appeal • Complaint
Kurztext	• Sales tax advance return • must be submitted by companies, as a rule, on a monthly or quarterly basis: monthly, if VAT payment in the previous calendar year was more than EUR 7,500 quarterly, if VAT payment in the previous calendar year was more than EUR 1,000 but not more than EUR 7,500 if the VAT payment does not exceed EUR 1,000, an annual VAT return is usually sufficient • the advance return must always be submitted electronically • an exemption from the advance return is possible in special cases • responsible: local tax office

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Ansprechpunkt	The tax office in whose district the company is operated has local jurisdiction.
Zuständige Stelle	Advance VAT registration office, in case of new establishment new registration office
Formulare	• Forms available: yes • Written form required: yes • Informal application possible: no • Personal appearance required: no • Online service available: Yes
Ursprungsportal	Pre-register sales tax, Umsatzsteuer voranmelden