99122021001000, 99122021001000

Refund value added tax

Modul	Sachverhalt
Leistungsschlüssel	99122021001000, 99122021001000
Leistungsbezeichnung I	Refund value added tax
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Zoll (122)
Verrichtungskennung	Erteilung (001)
SDG-Informationsbereich	Zollverfahren für Einfuhren und Ausfuhren gemäß dem Zollkodex der Union
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200), Import und Export (2070200)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	10.01.2023
Fachlich freigegen durch	Ministry of Finance Rhineland-Palatinate
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/__6.html https://www.gesetze-im-internet.de/ustg_1980/__6.html
Teaser	If you are a visitor leaving the territory of the EU to return home or travel to another location outside the EU, you may be able to purchase goods free of VAT.
Volltext	People living in a non-EU country can have VAT paid within the EU refunded when exporting goods in non-commercial travel. These are cases in which the customer acquires goods for non-commercial purposes and brings them to the third country in their personal luggage. Personal luggage" includes those items that the customer carries with them when crossing the border, e.g. hand luggage or items in a vehicle used by the customer, as well as hand luggage checked in during a journey.
Erforderliche Unterlagen	The transfer of the delivery item to the territory of a third country must be proven by an export confirmation from the border customs office of an EU member state (customs office of exit) that monitors the exit of the item from the Community territory. A document (invoice or equivalent document) bearing a valid stamp from the customs office of exit must be recognized as sufficient proof of export.
Voraussetzungen	
Kosten	Private service companies charge a processing fee.
Verfahrensablauf	An export and recipient certificate is issued when the goods are purchased. When leaving the EU, this certificate is presented to the customs authorities together with proof of non-European residence. Proof

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	of export must also be provided. The VAT paid is then refunded by the seller on the basis of the export certificates confirmed by the customs authorities.
Bearbeitungsdauer	
Frist	The export must take place before the end of the third calendar month following the month in which the goods were purchased.
weiterführende Informationen	
Hinweise	https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/Merkblaetter/2022-03-15-merkblatt-zur-umsatzsteuerbefreiung-fuer-ausfuhrlieferungen-im-nichtkommerziellen-reiseverkehr-ausfur-abnehmerbescheinigung.html https://ec.europa.eu/taxation_customs/individuals/travelling/travellers-leaving-eu/guide-vat-refund-visitors-eu_de https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/Merkblaetter/2022-03-15-merkblatt-zur-umsatzsteuerbefreiung-fuer-ausfuhrlieferungen-im-nichtkommerziellen-reiseverkehr-ausfur-abnehmerbescheinigung.html https://ec.europa.eu/taxation_customs/individuals/travelling/travellers-leaving-eu/guide-vat-refund-visitors-eu_de
Rechtsbehelf	
Kurztext	
Ansprechpunkt	The tax exemption applies exclusively to the entrepreneur. If they meet the requirements, they can offer third country buyers a price reduction in the amount of the VAT. The amount of the discount is therefore part of the purchase contract concluded between the trader and the buyer. If the entrepreneur meets the conditions for tax exemption, the entrepreneur can pay the tax amount to the buyer in cash or non-cash, if necessary after deducting processing and transfer costs.

Modul	Sachverhalt
	It is also possible to use service companies. These companies pay the tax amount to the buyer in cash at border crossings, in particular at airports, after deduction of a handling fee, in return for the export documents confirmed by the customs authorities. The service companies, which have contractual relationships with the entrepreneurs, have the tax amounts already paid to the travelers reimbursed by the entrepreneurs upon presentation of the export receipts.
Zuständige Stelle	Please contact the tax office responsible for you. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Formulare	
Ursprungsportal	Mehrwertsteuer erstatten, Refund value added tax