99102021241000

Advance sales tax return

Modul	Sachverhalt
Leistungsschlüssel	99102021241000
Leistungsbezeichnung I	Advance sales tax return
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	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	04.03.2020

Modul	Sachverhalt
Fachlich freigegen durch	FM
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/__18.html https://www.gesetze-im-internet.de/ustg_1980/__18.html
Teaser	Advance VAT returns must be submitted by companies on a monthly or quarterly basis in order to report and pay any VAT already incurred to the tax office or to receive a refund in the event of an input tax surplus.
Volltext	The entrepreneur must submit a VAT return for the respective advance return period. In principle, advance VAT returns must be submitted after the end of each calendar quarter. However, if the VAT for the entire previous year amounts to more than EUR 7,500, the advance VAT returns must be submitted after each calendar month. If the previous year's VAT does not exceed EUR 1,000, the tax office can exempt the entrepreneur from submitting advance VAT returns. In this case, only an annual VAT return needs to be submitted. If there is an input tax surplus of more than EUR 7,500 for the previous calendar year, the entrepreneur can choose: Instead of the calendar quarter, they can opt for the calendar month as the pre-declaration period in order to receive an earlier refund of input tax surpluses. This decision is then binding for the entire calendar year. Entrepreneurs must submit their advance VAT returns to the tax office electronically (paperless) with authentication. Only in exceptional cases (cases of so-called undue hardship) can the tax authorities allow advance VAT returns to continue to be submitted to the tax office using the officially prescribed form. This is particularly the case if the taxpayer cannot reasonably be expected to create the technical requirements for electronic transmission.

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	Authenticated transmission takes place using an electronic certificate, which you can obtain free of charge by registering with ElsterOnline. The ElsterOnline portal is available for submitting VAT returns. However, the data can also be transmitted using corresponding commercial tax software products. https://www.elster.de/eportal/start https://www.elster.de/eportal/start
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	None.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	The advance returns must be received by the tax office no later than the 10th day after the end of the respective advance return period. This deadline can be extended by one month upon request if the entrepreneur makes a special advance payment (permanent deadline extension).
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	Please contact the responsible tax officein whose district the company has its registered office. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	
Formulare	Electronic applications and forms can be created and

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	transmitted free of charge via the online portal of the tax authorities (ELSTER). https://www.elster.de/eportal/start https://www.elster.de/eportal/start
Ursprungsportal	Umsatzsteuer Voranmeldung, Advance sales tax return