99122021001000, 99122021001000

# Refund of VAT in special cases



| Modul | Sachverhalt |
|---|---|
| **Leistungsschlüssel** | 99122021001000, 99122021001000 |
| **Leistungsbezeichnung I** | Refund of VAT in special cases |
| **Leistungsbezeichnung II** | |
| **Typisierung** | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug |
| **Quellredaktion** | Niedersachsen |
| **Freigabestatus Katalog** | unbestimmter Freigabestatus |
| **Freigabestatus Bibliothek** | unbestimmter Freigabestatus |
| **Begriffe im Kontext** | |
| **Leistungstyp** | Leistungsobjekt mit Verrichtung |
| **Leistungsgruppierung** | Steuern (102) |
| **Verrichtungskennung** | Erstattung (039) |
| **SDG-Informationsbereich** | Mehrwertsteuer: Informationen über die allgemeinen Vorschriften, Sätze und Ausnahmeregelungen, MwSt.-Registrierung und -Zahlung, MwSt.-Erstattung |
| **Lagen Portalverbund** | Steuern und Abgaben für Betriebe (2040200) |
| **Einheitlicher** | |

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| **Ansprechpartner** | Nein |
| **Fachlich freigegeben am** | 30.08.2021 |
| **Fachlich freigegen durch** | State Tax Office of Lower Saxony |
| **Handlungsgrundlage** | http://www.gesetze-im-internet.de/ustg_1980/__4a.htm l<br>http://www.gesetze-im-internet.de/ustg_1980/__4a.htm l |
| **Teaser** | Possible refund of VAT on the export to the territory of third countries of goods used there for humanitarian, charitable or educational purposes. |
| **Volltext** | The purpose of the provision is to exempt goods exported to the territory of third countries and used there for certain assistance services, in particular in the event of disasters, from domestic turnover tax (also known as value added tax). The relief is brought about by a refund of VAT, which must be applied for separately.<br><br>Only corporations, associations of persons and assets within the meaning of the Corporate Income Tax Act that exclusively and directly pursue non-profit, charitable and ecclesiastical purposes are entitled to remuneration, in particular also officially recognised associations of independent welfare and legal entities under public law (if they do not make the purchases of the goods within the scope of their business). The items purchased or imported by the beneficiary entities must be used for humanitarian, charitable or educational purposes in the territory of a third country. |
| **Erforderliche Unterlagen** | • Application according to officially prescribed form<br>• Proof of export (bill of lading, bills of lading, postal delivery note, forwarder's certificate) |
| **Voraussetzungen** | (a) domestic supplies subject to VAT, taxable intra-Community acquisitions or taxable imports;<br><br>b) open disclosure of VAT in the invoice and payment of VAT with the purchase price,<br><br>(c) payment of the import turnover tax due or the |

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| | payment of the tax due on intra-Community acquisitions;<br><br>(d) export of the goods to the territory of a third country;<br><br>(e) use of the object in the territory of a third country for humanitarian, charitable or educational purposes;<br><br>(f) the acquisition, importation and export of the goods must not have been carried out by a tax-privileged corporation governed by private law in the course of an economic business or by a legal person governed by public law in the course of its business;<br><br>The conditions set out in points (a) to (f) must be demonstrated. |
| **Kosten** | Gebühr: Es fallen keine Kosten an |
| **Verfahrensablauf** | Once the application has been submitted, it will be checked whether the requirements for a VAT refund are met. |
| **Bearbeitungsdauer** | |
| **Frist** | The application must be submitted by the end of the calendar year following the calendar year in which the goods entered the territory of the third country. |
| **weiterführende Informationen** | |
| **Hinweise** | |
| **Rechtsbehelf** | Objection |
| **Kurztext** | • Relief from domestic VAT for corporations, associations of persons and assets within the meaning of the Corporate Income Tax Act that exclusively and directly pursue non-profit, charitable and ecclesiastical purposes<br>• Export to third country territory<br>• Use of the objects in the territory of a third country for humanitarian, charitable or educational purposes<br>• Application for VAT refund at the competent tax office |

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| Ansprechpunkt | You can find the tax office responsible for you via the tax office finder.<br><br>Since 1 January 2023, applications for VAT refunds in accordance with § 4a UStG can be submitted via Mein ELSTER (www.elster.de). The application in Mein Elster is made via the form "Application for VAT refund according to § 4a UStG" under the section "Forms & Services > All forms > VAT".<br>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html<br>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html |
| Zuständige Stelle | Land |
| Formulare | |
| Ursprungsportal | Refund of VAT in special cases, Erstattung der Umsatzsteuer in besonderen Fällen |