99102045012000

Modul	Sachverhalt
Leistungsschlüssel	99102045012000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Sales tax booklet; application
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	11.12.2024

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Fachlich freigegen durch	Bayerisches Staatsministerium der Finanzen und für Heimat (Bavarian State Ministry of Finance and Regional Identity)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/__22.html https://www.gesetze-im-internet.de/ustg_1980/__22.html
Teaser	Entrepreneurs who operate a traveling trade must apply for a VAT booklet from the relevant tax office before starting their activity.
Volltext	Entrepreneurs who sell their goods in Germany at markets, on public roads or from door to door, i.e. who operate a so-called itinerant trade (ambulant trade) in accordance with Section 22 (5) of the Value Added Tax Act , are obliged to keep a VAT booklet in accordance with the officially prescribed form and to record their sales and input tax there. An application for a VAT booklet must be submitted to the relevant tax office before the start of the activity.
Erforderliche Unterlagen	• Required DocumentsIdentity card or passportRegistration confirmation as proof of residenceTravel trade card, 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 to entrepreneurs who: • operate a commercial establishment in Germany and

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	properly comply with the record-keeping obligations or • their turnover is taxed 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
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal