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Heruntergeladen am 09.07.2025

<https://fimportal.de/xzufi-services/S1000020010000006245/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102045000000
Leistungsbezeichnung I	
Leistungsbezeichnung II	VAT booklet
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Exemption from keeping the VAT booklet</div> , <div lang="en-x-mtfrom-de">Travel business card</div> , <div lang="en-x-mtfrom-de">Outpatient trade - VAT booklet</div> , <div lang="en-x-mtfrom-de">VAT booklet, consisting</div> , <div lang="en-x-mtfrom-de">Extend the VAT booklet</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	

Modul	Sachverhalt
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	Section 22 (5) of the Sales Tax Act and Section 68 of the Sales Tax Implementation Ordinance
Teaser	
Volltext	A sales tax book provides certain basic records for sales tax and is to be kept in principle by all entrepreneurs who operate a travel trade (outpatient trade). Businesspeople run a travel business when they sell or offer goods or services in markets, on public roads or from door to door.
Erforderliche Unterlagen	Identity card or passport with confirmation of registration as proof of residence in Hamburg Travel trade card if required (see links)
Voraussetzungen	Residence in Hamburg Personal appearance of the applicant Company already registered with the tax office. For newly founded companies see links
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	
Bearbeitungsdauer	If all documents are complete, the sales tax book will be issued immediately.
Frist	
weiterführende Informationen	https://www.hamburg.de/service/info/11264981/ https://www.hamburg.de/behoerdenfinder/hamburg/11264981/ https://www.elster.de https://www.elster.de https://www.hamburg.de/service/info/11440681/ https://www.hamburg.de/behoerdenfinder/hamburg/11440681/

Modul
Sachverhalt
Hinweise

The sales tax booklet is generally issued in Hamburg by the start-up office of the Hamburg-Hansa tax office. An exemption from the obligation to keep the sales tax book applies to entrepreneurs who: operate a commercial branch in Germany and properly comply with the recording obligations or run an online business or deal in newspapers and magazines or are required by law to keep books or keep books voluntarily. The assessment district of the Hamburg-Hansa tax office responsible for all itinerant traders based in Hamburg will issue a corresponding certificate on request in these cases. The examination and extension of issued sales tax books takes place either during normal office hours in the information and acceptance office of the Hamburg-Hansa tax office or by post in the assessment district responsible for itinerant traders. In principle, an itinerant trade license is also required to operate an itinerant trade (except for trade at weekly markets). (see links).

Rechtsbehelf
Kurztext
Ansprechpunkt
Zuständige Stelle

Tax offices

Formulare
Ursprungsportal

Behördenfinder Hamburg, Authority finder Hamburg
 (Currently this link is only available in german)