

99102021010000

Heruntergeladen am 09.07.2025

<https://fimportal.de/xzufi-services/S1000020010000009742/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102021010000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Sales tax, taxation of small businesses
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">VAT exemption</div>, <div lang="en-x-mtfrom-de">VAT exemption</div>, <div lang="en-x-mtfrom-de">VAT exemption</div>, <div lang="en-x-mtfrom-de">value added tax</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	Section 19 of the Sales Tax Act
Teaser	
Volltext	There are significant sales tax simplifications for small businesses. The sales tax otherwise incurred on his sales is not charged. He therefore basically does not need to submit advance sales tax returns to the tax office. However, the obligation to submit an annual sales tax return remains.
Erforderliche Unterlagen	No
Voraussetzungen	A small business owner is an entrepreneur whose total turnover plus sales tax does not exceed the following limits: No more than 22,000 euros in the past calendar year Probably not more than 50,000 euros in the current calendar year. The conditions at the beginning of the year are to be used as a basis for the anticipated sales of the current year. In the founding year, the only thing that matters is that the limit of 22,000 euros is not likely to be exceeded. In the founding year, to check whether the limit of 22,000 euros is likely to be exceeded, the estimated total of sales must be extrapolated to a full calendar year.
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	https://www.elster.de https://www.elster.de
Hinweise	A small business owner is not allowed to include sales tax on his invoices. A small business owner cannot claim input tax deduction. However, he can waive the

Modul	Sachverhalt
	application of the small business regulation by declaring to the tax office and thus opting for standard taxation. The waiver is binding for 5 years.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	If you want to find out exactly who is responsible for your request, please follow the link to Authority finder Hamburg
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)