

99102021241000

# Sales tax pre-registration

Heruntergeladen am 09.07.2025

<https://fimportal.de/xzufi-services/S1000020010000009804/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102021241000
Leistungsbezeichnung I	Sales tax pre-registration
Leistungsbezeichnung II	Pre-register sales tax
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">VAT return procedure</div> , <div lang="en-x-mtfrom-de">Submission of the advance VAT return</div> , <div lang="en-x-mtfrom-de">Change from small business owner to taxable business owner</div> , <div lang="en-x-mtfrom-de">Change from an entrepreneur subject to VAT to a small business owner</div> , <div lang="en-x-mtfrom-de">Objection UVV</div> , <div lang="en-x-mtfrom-de">Sales tax liability for sales tax advance notification</div> , <div lang="en-x-mtfrom-de">General pre-registration procedure</div> , <div lang="en-x-mtfrom-de">UVV - General VAT advance notification</div> , <div> </div>

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lang="en-x-mtfrom-de">Sales tax review</div>, <div  
 lang="en-x-mtfrom-de">VAT prepayment</div>, <div  
 lang="en-x-mtfrom-de">VAT advance notification  
 UVV</div>, <div lang="en-x-mtfrom-de">Appeals office  
 UVV</div>, <div lang="en-x-mtfrom-de">Special  
 advance payment UVV</div>, <div  
 lang="en-x-mtfrom-de">Input tax</div>, <div  
 lang="en-x-mtfrom-de">value added tax</div>, <div  
 lang="en-x-mtfrom-de">Companies</div>, <div  
 lang="en-x-mtfrom-de">VAT</div>, <div  
 lang="en-x-mtfrom-de">VAT</div>, <div  
 lang="en-x-mtfrom-de">levy</div>, <div  
 lang="en-x-mtfrom-de">tax rate</div>, <div  
 lang="en-x-mtfrom-de">transmission</div>, <div  
 lang="en-x-mtfrom-de">value added tax</div>, <div  
 lang="en-x-mtfrom-de">pre-registration</div>, <div  
 lang="en-x-mtfrom-de">Advance payment</div>, <div  
 lang="en-x-mtfrom-de">input tax deduction</div>

**Leistungstyp**
**Leistungsgruppierung**
**Verrichtungskennung**
**SDG-Informationsbereich**
**Lagen Portalverbund**
**Einheitlicher  
Ansprechpartner**

Nein

**Fachlich freigegeben am**

22.03.2023

**Fachlich freigegeben durch**
**Handlungsgrundlage**

§ 18 Value Added Tax Act (UStG)

**Teaser**

As a company, you usually have to submit advance sales tax returns to the tax office on a monthly or quarterly basis.

**Volltext**

Sales tax is also commonly known as value added tax. You are subject in particular • Deliveries and other services, • the import of items from non-EU countries – the resulting import sales tax is levied by customs – and • the procurement of goods from the countries of

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## Sachverhalt

the European Union, the so-called intra-community acquisition. The amount of the tax differs depending on the type of delivery items or other services performed:

- general tax rate: 19 percent
- Reduced tax rate: 7 percent , applies to, for example the delivery of almost all groceries, excluding drinks and Hospitality sales (note also the exceptions below), for public transport, the carriage of people by rail and for sales of books and newspapers.
- Zero tax rate: A tax rate of 0 percent applies to the supply of certain photovoltaic systems and certain other components of a photovoltaic system. Due to the corona pandemic, the following exceptions applied or apply:
- Temporary reduction in tax rates from 19 to 16 percent and from 7 to 5 percent from July 1, 2020 to December 31, 2020
- for catering and catering services – with the exception of Beverages – was or is valid
- from July 1, 2020 to December 31, 2020 the tax rate of 5 percent and
- from January 1, 2021 to December 31, 2023 the tax rate of 7 percent.

You have to pay/remit the sales tax for your company to the tax office. In return, however, you can regularly reclaim the input tax, i.e. the sales tax on incoming invoices. Calculate the difference in the sales tax advance return. Pre-registration period If the sales tax for the previous calendar year was more than EUR 7,500, you must submit monthly sales tax advance returns in the current year. If the total for the previous year's tax is more than EUR 1,000 to EUR 7,500, you must submit the advance return on a quarterly basis . If it was not more than EUR 1,000, the tax office can exempt you from submitting advance sales tax returns. In this case, only one annual sales tax return to transmit. If there was a surplus in your favor of more than EUR 7,500 for the previous calendar year, you can choose the calendar month as the pre-registration period instead of the calendar quarter. This decision applies to the entire calendar year. The right to vote is valid until February 10th. of the current year. If you start an entrepreneurial activity for the first time, the expected tax for the current calendar year is decisive with regard to the amount limits mentioned above. In the following year, the actual tax for the previous year must be converted into an annual tax. You are not obliged to submit a monthly sales tax advance return if

- You only carry out VAT-exempt

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	transactions that exclude input tax deduction, • You are a small business owner and do not have a VAT number or • You make use of the special regulation for flat-rate farmers and foresters.
Erforderliche Unterlagen	• Sales tax pre-registration • upon request, you must send invoices, contracts or similar documents to the tax office
Voraussetzungen	You are self-employed in a commercial or professional activity. This is the case if you want to generate income with it in the long term . For example, your company belongs to one of the following groups: • Natural persons, i.e. individuals, for example: retailers craftsmen and women • legal persons, for example: public company Limited Liability Company (GmbH) cooperative registered association or foundation • Associations of persons, for example: Society under civil law (GbR) General partnership (OHG) Limited partnership (KG).
Kosten	There are no direct costs for the transmission of the advance sales tax return.
Verfahrensablauf	You submit the sales tax pre-registration electronically via the officially designated interface, for example • with the free online product of the financial administration "My ELSTER - your online tax office" or • with a commercial control program. If you use "My ELSTER" , proceed as follows: • Visit, for example, "My ELSTER - your online tax office" on the Internet. • Log in with your access data and your personal security procedures. • Select the menu item "Sales tax pre-registration". • Select the relevant calendar year. • In the next step, select the transfer of previous data or continue without data transfer. • Enter your data on the following pages. "My ELSTER" guides you through the entire process. • At the end of the process, "My ELSTER" checks your details and calculates the due sales tax prepayment or one any excess. • Send the electronic sales tax pre-registration. You must transfer any advance payment that is due to the responsible tax office in good time, or you can give the tax office a SEPA direct debit mandate. You will automatically be reimbursed for any excess. Alternatively, you can transfer the sales tax return directly from a commercial

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	tax program to ELSTER via the electronic interface.
Bearbeitungsdauer	No However, any excess will only be reimbursed after approval by the tax office.
Frist	You must submit the sales tax advance returns no later than the 10th day after the end of the advance return period (month/quarter) . Upon request, the tax office can extend the deadline for the transmission of the preliminary declarations and for the payment of the advance payments by one month (permanent deadline extension) . If you submit the sales tax return on a monthly basis, the granting of a permanent extension of the deadline depends on you making a special advance payment . This amounts to one eleventh of the sum of the advance payments for the previous calendar year.
weiterführende Informationen	<a href="https://www.elster.de">https://www.elster.de</a> <a href="https://www.elster.de">https://www.elster.de</a> <a href="https://www.elster.de/elsterweb/softwareprodukt">https://www.elster.de/elsterweb/softwareprodukt</a> <a href="https://www.elster.de/elsterweb/softwareprodukt">https://www.elster.de/elsterweb/softwareprodukt</a> <a href="https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Umsatzsteuer/umsatzsteuer.html">https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Umsatzsteuer/umsatzsteuer.html</a> <a href="https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Umsatzsteuer/umsatzsteuer.html">https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Umsatzsteuer/umsatzsteuer.html</a>
Hinweise	If the advance payment or the assessed sales tax is not paid, not paid in full or not on time, there is an administrative offense within the meaning of § 26a UStG, which can be punished with a fine of up to €30,000.
Rechtsbehelf	• Objection • Legal action
Kurztext	Businesses usually have to submit advance VAT returns on a monthly or quarterly basis: monthly if sales tax was more than EUR 7,500 in the previous calendar year quarterly if the sales tax payment in the previous calendar year was more than EUR 1,000 but not more than EUR 7,500 if the amount is not more than EUR 1,000, an annual electronic VAT return is sufficient Pre-registration must always be done online. Responsible: local tax office

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Ansprechpunkt	<p>If you want to find out exactly who is responsible for your request, please follow the link to</p> <p>Authority finder Hamburg</p>
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)