

– Please fill in the white boxes or check , and refer to the guidance notes –

Line	For the attention of the following tax office:			Date of receipt (stamp)
1				
2	VAT registration form for non-resident businesses			
3				
4				
5	1. General information			
6	1.1 About the business			
7	Company (as listed in the commercial register)			
8	or for sole traders:			
9	Last name		First name	
10	Last name at birth (if different)			
11	Profession currently practised		Date of birth (DD.MM.YYYY)	
12	Identification number			
13	Registered office of the company or address of the sole trader			
14	Street			
15	Street number	Letter suffix (if applicable)	Additional address details (if applicable)	
16	Postcode/City			
17	Country			
18	Address of the management, if different			
19	Street			
20	Street number	Letter suffix (if applicable)	Additional address details (if applicable)	
21	Postcode/City			
22	Country			
23	1.2 Corporations and partnerships			
24	The business is a corporation or partnership domiciled abroad:			
25	<input type="checkbox"/> No	<input type="checkbox"/> Yes (Please attach the supplementary sheet "Corporations and partnerships" (FsEEBIKoeGes)).		
26	1.3 Contact details			
27	Country code	Area code	Telephone number	
28	Country code	Area code	Telephone number	
29	E-mail			
30	Website address			
31	Note: If you would like to allow the tax office to send you unencrypted e-mails, you will need to submit a separate declaration of consent provided for this purpose by the competent <i>Land</i> tax office (cf. 4).			

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Name
as in line 7 or 9

1.4 Business activities carried out in the Federal Republic of Germany (exact description of the branch of industry)

1.5 Tax advisor

Company

or Last name First name

Street

Street number Letter suffix (if applicable) Additional address details (if applicable)

Postcode/City

Country

Contact details

Telephone Country code Area code Telephone number

Country code Area code Telephone number

E-mail

A separate authorisation form is attached.

The authorisation details will be registered in the *Vollmachtsdatenbank* (database of authorised representatives) (section 80a of the Fiscal Code (*Abgabenordnung*)).

Line	Name as in line 7 or 9		
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62	1.6 Authorised recipient		
63	<input type="checkbox"/> The tax advisor listed under 1.5 is an authorised recipient.		
64	or		
65	Company		
66	or		
67	Last name	First name	
68	Street		
69	Street number	Letter suffix (if applicable)	Additional address details (if applicable)
70	Postcode/City		
71	Country		
72	Contact details		
73	Telephone Country code	Area code	Telephone number
74	Country code	Area code	Telephone number
75	E-mail		
76	<input type="checkbox"/> A separate authorisation form is attached.		
77	<input type="checkbox"/> The authorised recipient will be registered in the <i>Vollmachtsdatenbank</i> (database of authorised representatives) (section 80a of the German Fiscal Code).		
78	Note: <i>In the cases referred to in section 22f (1) sentence 2 of the VAT Act (Umsatzsteuergesetz), businesses with no residence or habitual abode, registered office or business management in Germany, in another member state of the European Union or in a country where the Agreement on the European Economic Area applies, must provide the name of an authorised recipient in the Federal Republic of Germany when registering for tax purposes.</i>		
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80	1.7 Bank account details for tax refunds / SEPA direct debit		
81	All tax refunds should be made to the following account:		
82	IBAN (German bank) D E		
83	Name (foreign bank)		
84	Address (foreign bank)		
85	IBAN (foreign bank)		
86	BIC/SWIFT code (for line 83)		
87	<input type="checkbox"/> Account holder as in line 7		<input type="checkbox"/> Other account holder (if applicable)
88	Would you like to set up a SEPA direct debit, which is the easiest payment method for both parties (only with a German account)?		
89	<input type="checkbox"/> Yes. I have attached the filled-in SEPA direct debit mandate.		
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Name
as in line 7 or 9

1.8 Facilities

The following permanent facilities or installations are operated in the Federal Republic of Germany (e.g. branch offices, office premises, production sites, coordination offices, main offices, sales outlets, trading offices, workshops, warehouses, consignment warehouses):

No.
0 0 1

Description

Street

Street number Letter suffix (if applicable) Additional address details (if applicable)

Postcode City

Telephone
Country code Area code Telephone number

No.
0 0 2

Description

Street

Street number Letter suffix (if applicable) Additional address details (if applicable)

Postcode City

Telephone
Country code Area code Telephone number

No.
0 0 3

Description

Street

Street number Letter suffix (if applicable) Additional address details (if applicable)

Postcode City

Telephone
Country code Area code Telephone number

No.
0 0 4

Description

Street

Street number Letter suffix (if applicable) Additional address details (if applicable)

Postcode City

Telephone
Country code Area code Telephone number

In the case of more than four facilities:

A separate "Facilities" sheet (**FsEEBIEinr**) in which additional facilities are listed, is attached.

Line 121 **Name** as in line 7 or 9 [grid]

122 **1.9 Registration for tax purposes in Germany**

123 No

124 Yes (please provide the following information:)

125 Wages tax Tax office [grid] Tax number [grid]

126 Corporation tax [grid]

127 Income tax [grid]

128 Value added tax (VAT) [grid]

129 **1.10 Duration of the business activity in the Federal Republic of Germany**

130 Start date (DD.MM.YYYY) [grid] Expected end date (DD.MM.YYYY) [grid] Expected end date not known Yes

131 **1.11 Registration for tax purposes abroad**

132 The business is registered for tax purposes with the following foreign tax authority:

133 Tax office [grid]

134 Tax number [grid]

135 For EU businesses:

136 VAT identification number [grid] A tax residency certificate is attached.

137 For businesses resident in a third country:

138 A tax residency certificate from the foreign tax authority is attached.

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Line

151 **Name**
as in lines 7 or 9

152 **2. Type of transactions**

153 **2.1 Type of transactions in Germany**

154 (Please provide detailed information about the distribution channels for goods and services on a separate sheet!)

- 155 Supply of goods
- 156 Type of goods:
- 157 Other services
- 158 Type of other services:
- 159 Work deliveries (*Werklieferungen*) pursuant to section 3 (4) of the VAT Act (e.g. supply and assembly/installation)
- 160 Travel services

161 **2.2 Goods or services are provided to the following recipients:**

- 162 Private individuals
- 163 Businesses (section 2 of the German VAT Act)
- 164 Legal persons as private consumers

165 **2.3 The supply of goods are taxable in Germany for the following reasons:**

- 166 Movement of goods in Germany
- 167 Intra-community supply of goods from Germany
- 168 Export of goods to third countries from Germany
- 169 Distance selling pursuant to section 3c of the VAT Act (e.g. supply to a private individual)
- 170 Other:

171 **2.4 Goods are imported into Germany and subsequently**

- 172 Immediately sold to customers in Germany
- 173 Used only for work deliveries (*Werklieferungen*) in Germany
- 174 Immediately transported elsewhere in the EU / transported for own use
- 175 Immediately transported to a third country
- 176 Immediately brought to a warehouse in Germany (please attach storage contracts)

177 **2.5 Input transactions**

- 178 Work deliveries (*Werklieferungen*) or other services provided as a taxable person within the meaning of section 13b (5) of the VAT Act
- 179 Intra-Community acquisitions in Germany pursuant to section 1 (1) no 5 of the VAT Act
- 180 Tax liability for intra-Community triangular transactions as defined in section 25b (2) of the VAT Act

Line 181 **Name**
as in line 7 or 9

182 **3. Information on declaring and paying VAT**

183 **3.1 Total domestic turnover** (estimate)
in the year the business started EUR in the following year EUR

184

185 **3.2 Tax payable / Surplus** (estimate)
EUR

186 1 = tax payable (estimate) 2 = surplus (estimate) Total amount:

187 The calendar month has been selected as the provisional VAT return period rather than the calendar quarter because for the current calendar year the VAT exceeds the VAT threshold pursuant to section 18 (2a) sentence 1 in conjunction with section 18 (2) sentence 6 of the VAT Act.

188 **3.3 Tax exemption**
Some or all of the transactions carried out are exempt from tax pursuant to section 4 of the VAT Act:

189 No Yes Type of transaction/activity (section 4 no VAT Act)

190

191 **3.4 Tax rate**
Some or all of the transactions carried out are subject to the reduced tax rate pursuant to section 12 (2) of the VAT Act:

192 No Yes Type of transaction/activity (section 12 (2) no VAT Act)

193 **3.5 Average taxation rate**
Some or all of the transactions carried out are subject to the average taxation rate pursuant to section 24 of the VAT Act:

194 No Yes Type of transaction/activity (section 24 (1) no VAT Act)

195

196 **3.6 Accrual/cash accounting**
The VAT is calculated based on payments agreed (accrual accounting).
or
 payments received (cash accounting). The cash accounting method is being requested because

197

198 the total turnover for the calendar year in which the business was founded is not expected to exceed €600,000.

199 Pursuant to section 148 of the German Fiscal Code, the business is exempt from the obligation to keep accounts and to draw up regular financial statements on the basis of annual inventories.

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201 **3.7 VAT identification number**

202 The business requires a VAT identification number to participate in the intra-Community trade in goods and services.

203 **Additional information** for legal persons that are not businesses or that are acquiring objects that are not for their business:
A VAT identification number is being applied for because

204 tax is due on intra-Community acquisitions, as the acquisition threshold of €12,500/year

205 is likely to be exceeded (section 1a (3) of the VAT Act).

206 is not expected to be exceeded, but the acquisition threshold is being waived for at least two calendar years (section 1a (4) of the VAT Act).

207 new vehicles or certain goods subject to excise duties within the Community (section 1a (5) of the VAT Act) are being acquired.

208 A VAT identification number is required for the online trade in goods via one or multiple electronic interfaces within the meaning of section 25e (5) of the VAT Act.

209 The following VAT identification number was already issued for a previous business activity:
VAT identification number (DD.MM.YYYY)

210 DE Issue date:

Line
211 **Name**
as in line 7 or 9

212 **3.8 Input tax refund through the Federal Central Tax Office**
Has the company applied for input tax refunds in the past?

213 No Yes Please provide time period and reference number

214 Time period (DD.MM.YYYY) - (DD.MM.YYYY) Reference number

215

216 **3.9 EORI number** (Economic Operators' Registration and Identification number)

217 EORI number, if issued:

218 **3.10 Special One Stop Shop taxation procedure for businesses resident in another EU member state**

219 Only for supplies made within an EU member state by operators of electronic interfaces (section 3 (3a) sentence 1 of the VAT Act), intra-Community distance sales (section 3c (1) sentences 2 and 3 of the VAT Act) and other services provided to private consumers resident in Germany:

220 The company will use the special taxation procedure (One Stop Shop) (section 18j of the VAT Act). The company will report the relevant turnover via the competent authority in the country of residence.

221 The company is resident in only one EU member state and the total turnover – excluding VAT – from intra-Community distance sales (section 3c (1) sentences 1 and 2 of the VAT Act) and telecommunications services, radio and television services or other electronically supplied services to private consumers in other member states outside of the company's country of residence will not exceed €10,000 in the current calendar year and did not exceed that amount in the previous calendar year.

222

223 The company will pay tax on the relevant turnover in the country of residence.

224 The company waives the option of paying tax on the relevant turnover in the country of residence for at least two calendar years.

225 The company will use the special taxation procedure (One Stop Shop) (section 18j of the VAT Act). The company will report the relevant turnover via the competent authority in the country of residence.

226 The company will declare the relevant turnover directly in Germany.

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228 **3.11 Transactions in the area of online trade in goods**
Information on distribution channels

229 The company or sole trader sells via its own online shop.
Web address (URL)

230 The company or sole trader will trade via one/multiple electronic interfaces within the meaning of section 25e (5) of the VAT Act. An electronic interface as defined in section 25e (5) of the VAT Act is an electronic marketplace, an electronic platform, an electronic portal or similar.

231 In this case, please fill out the supplementary sheet "Online trade in goods" (FsEEBInternet).

232 **Note:** A VAT number must be submitted to the operator of the interface as proof of tax registration (cf. 3.7).

233 **3.12 Liability of the recipient to pay VAT in the case of construction and/or building cleaning services**

234 Proof of the recipient's liability to pay VAT in the case of construction and/or building cleaning services (form USt 1 TG) is requested.

235 Construction services (within the meaning of section 13b (2) no 4 of the VAT Act) are expected to generate more than 10% of the overall turnover comprising taxable and non-taxable turnover (*Weltumsatz*).

236 Building cleaning services (as defined in section 13b (2) no 8 of the VAT Act) are expected to generate more than 10% of the overall turnover comprising taxable and non-taxable turnover (*Weltumsatz*).

237 **Note:** In order for a certificate to be issued, the reasons for requiring such a certificate must be substantiated. Please provide this information on a separate sheet.

238 **3.13 Passenger transport services**

239 Passenger transport services are carried out:

240 No Yes (Please fill out the supplementary sheet "Passenger transport services" (FsEEBIPersb)).

Line 241	Name as in line 7 or 9	
242	3.14 Filing provisional VAT returns / Application for a long-term extension	
243	Businesses have up to the tenth day after the end of the respective provisional VAT return period to file a provisional VAT return electronically using an officially prescribed data set (section 18 (1) sentence 1 of the VAT Act in conjunction with section 87a (6) sentence 1 of the German Fiscal Code), and are responsible for calculating the tax for the return period (prepayment) themselves. A certificate as proof of identity is required to submit a return electronically. You can download a certificate free of charge by registering on the online tax portal Elster, www.elster.de. Please note that registration can take up to two weeks (excluding mail delivery times). You will find electronic filing software at www.elster.de/elsterweb/softwareprodukt.	
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245	<input type="checkbox"/> The company or sole trader will apply to extend the deadlines for filing provisional VAT returns and for making VAT prepayments by one month.	
246	<input type="checkbox"/> Companies or sole traders that are obliged to submit a monthly provisional VAT return must calculate and pay an annual special prepayment in the case of an extension being granted. The application for a long-term filing extension / notification of special prepayments must be sent electronically using an officially prescribed data set (section 48 (1) of the VAT Implementing Ordinance(USStDV)). Further information is available at www.elster.de.	
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249	4. Annexes	
250	<input type="checkbox"/> Supplementary sheet "Corporations and partnerships" (FsEEBIKoeGes) (cf. 1.2)	<input type="checkbox"/> Supplementary sheet "Facilities" (FsEEBIEinr) (cf. 1.8)
251	<input type="checkbox"/> Contracts ("Corporations and partnerships" sheet (FsEEBIKoeGes) – cf. 2) (cf. 1.2)	<input type="checkbox"/> Tax residency certificate (cf. 1.11)
252	<input type="checkbox"/> Excerpt from (foreign) register ("Corporations and partnerships" form (FsEEBIKoeGes) – Tz. 3) (cf. 1.2)	<input type="checkbox"/> Information regarding the distribution of goods and services (cf. 2.1)
253	<input type="checkbox"/> Continuation sheet "Shareholders" (FsEEBIAnt) for the supplementary sheet "Corporations and partnerships"	<input type="checkbox"/> Warehouse contracts (cf. 2.4)
254	<input type="checkbox"/> Consent to the sending of unencrypted e-mails by tax authorities pursuant to section 87a (1) sentence 3, second half-sentence of the Fiscal Code (cf. 1.3)	<input type="checkbox"/> Supplementary sheet "Online trade in goods" (FsEEBIInternet) (cf. 3.11)
255	<input type="checkbox"/> Authorised representative (cf. 1.5)	<input type="checkbox"/> Certification of tax liability (cf. 3.12)
256	<input type="checkbox"/> Authorised recipient (cf. 1.6)	<input type="checkbox"/> Supplementary sheet "Passenger transport services" (FsEEBIPersb) (cf. 3.13)
257	<input type="checkbox"/> SEPA direct debit mandate (cf. 1.7)	<input type="checkbox"/>
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263	Note: The data requested in this form is collected on the basis of sections 27, 85, 88, 90, 93 and 97 of the Fiscal Code.	
264	Data protection notice:	
265	Please refer to the tax administration's general data protection leaflet for more information about (a) how the tax administration processes personal data, (b) your rights pursuant to the General Data Protection Regulation, and (c) contacts if you have questions relating to data protection issues. This information leaflet is available at www.finanzamt.de (under "Privacy Policy") or from your local tax office.	
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268	City, Date	Signature(s) of the business owner(s) or their authorised representative/Managing director or shareholder/partner or all shareholders/partners or their agent(s) or authorised representative(s)
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Line	Name of the business															
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2	2021FsEEBIKoeGes															
3	Supplement to the VAT registration form															
4	for non-resident businesses															
5	Corporations and partnerships (cf. 1.2)															
6	1. Legal representative															
7	Last name						First name									
8	Date of birth (DD.MM.YYYY)				Identification number											
9	Street															
10	Street number			Letter suffix (if applicable)			Additional address details (if applicable)									
11	Postcode/City															
12	Country															
13	Contact details															
14	Telephone		Country code		Area code		Telephone number									
15	Country code		Area code		Telephone number											
16	E-mail															
17	Website address															
18	Tax office						Tax number									
19	VAT identification number (if applicable)															
20	2. Establishment of the corporation/partnership															
21	<input type="checkbox"/> Newly established on				(DD.MM.YYYY)				<input type="checkbox"/> Relocated on				(DD.MM.YYYY)			
22	<input type="checkbox"/> Taken over on				(DD.MM.YYYY)				<input type="checkbox"/> Change of legal form on				(DD.MM.YYYY)			
23	(Please attach the relevant contracts including translations.)															
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Name of the business

3. Articles of association and registration in a (foreign) official register (e.g. commercial register)

Please attach the articles of association and excerpt from the (foreign) register with a translation.

In which country was the corporation/partnership established?

Legal form of the corporation/partnership

(DD.MM.YYYY)

The corporation/partnership was established by means of an agreement dated

(DD.MM.YYYY)

(DD.MM.YYYY)

Registration was applied for on

Registration took place on

in the following (foreign) register

under the following category (e.g. number)

for a German branch in the following domestic register

under the following category (e.g. number)

by a notary (if applicable)

Last name

First name

Street

Street number

Letter suffix (if applicable)

Additional address details (if applicable)

Postcode/City

Country

4. Shareholder information

No.

0 0 0 0 1

Company

or

Last name

First name

Street

Street number

Letter suffix (if applicable)

Additional address details (if applicable)

Postcode/City

Country

Date of birth

(DD.MM.YYYY)

or founding date

(DD.MM.YYYY)

Profession / Business activity / Nature of business

Nominal value of shareholding in EUR

in %

Competent tax office

Tax number

Identification number

Line	Name of the business									
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62	No.									
63	0	0	0	0	2					
64	Company									
65	or Last name					First name				
66	Street									
67	Street number		Letter suffix (if applicable)			Additional address details (if applicable)				
68	Postcode/City									
69	Country									
70	(DD.MM.YYYY)					(DD.MM.YYYY)				
71	Date of birth					or founding date				
72	Profession / Business activity / Nature of business									
73	Nominal value of shareholding in EUR					in %				
74	Competent tax office									
75	Tax number					Identification number				
76	No.									
77	0	0	0	0	3					
78	Company									
79	or Last name					First name				
80	Street									
81	Street number		Letter suffix (if applicable)			Additional address details (if applicable)				
82	Postcode/City									
83	Country									
84	(DD.MM.YYYY)					(DD.MM.YYYY)				
85	Date of birth					or founding date				
86	Profession / Business activity / Nature of business									
87	Nominal value of shareholding in EUR					in %				
88	Competent tax office									
89	Tax number					Identification number				
90	In the case of more than three shareholders: <input type="checkbox"/> The continuation sheet "Shareholders" (FsEEBIAnt) with additional shareholders is attached.									

Line 1	Name of business	Continuation sheet no.
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2021FsEEBIEinr

Supplement to the VAT registration form for non-resident businesses

Facilities (cf. 1.8)

No.	Description		
6	Street		
7	Street number	Letter suffix (if applicable)	Additional address details (if applicable)
8	Postcode	City	
9	Telephone		
10	Country code	Area code	Telephone number
12	Street		
13	Street number	Letter suffix (if applicable)	Additional address details (if applicable)
14	Postcode	City	
15	Telephone		
16	Country code	Area code	Telephone number
18	Street		
19	Street number	Letter suffix (if applicable)	Additional address details (if applicable)
20	Postcode	City	
21	Telephone		
22	Country code	Area code	Telephone number
24	Street		
25	Street number	Letter suffix (if applicable)	Additional address details (if applicable)
26	Postcode	City	
27	Telephone		
28	Country code	Area code	Telephone number

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Name of business									
No.	Description								
Street									
Street number		Letter suffix (if applicable)			Additional address details (if applicable)				
Postcode		City							
Telephone Country code		Area code			Telephone number				
No.	Description								
Street									
Street number		Letter suffix (if applicable)			Additional address details (if applicable)				
Postcode		City							
Telephone Country code		Area code			Telephone number				
No.	Description								
Street									
Street number		Letter suffix (if applicable)			Additional address details (if applicable)				
Postcode		City							
Telephone Country code		Area code			Telephone number				
No.	Description								
Street									
Street number		Letter suffix (if applicable)			Additional address details (if applicable)				
Postcode		City							
Telephone Country code		Area code			Telephone number				

Line	Name of business		
1			
2	2021FsEEBInternet		
3	Supplement to the VAT registration form		
4	for non-resident businesses		
5	Online trade in goods (cf. 3.11)		
6	1. Selling via electronic interfaces		
7	An electronic interface within the meaning of Section 25e (5) of the VAT Act is an electronic marketplace, an electronic platform, an electronic portal or similar. The goods are sold via one of the following electronic interfaces:		
8	No.	Name of the electronic interface	Identifier (e.g. account name)
9	No.	Name of the electronic interface	Identifier (e.g. account name)
10	No.	Name of the electronic interface	Identifier (e.g. account name)
11	For activities on more than three electronic interfaces: <input type="checkbox"/> An extra sheet is attached.		
12	2. Storage of goods		
13	Will the goods be stored in the Federal Republic of Germany or in another EU member state before being sold?		
14	<input type="checkbox"/> No		
15	<input type="checkbox"/> Yes, in the following warehouses: - Please attach contracts -		
16	No.	Address	
17	No.	Address	
18	No.	Address	
19	In the case of more than three warehouses: <input type="checkbox"/> An extra sheet is attached.		
20	3. Fulfilment contracts		
21	Do you have fulfilment contracts with any businesses?		
22	<input type="checkbox"/> No		
23	<input type="checkbox"/> Yes, with the following businesses: - Please attach contracts -		
24	No.	Name of the business	Address
25	No.	Name of the business	Address
26	No.	Name of the business	Address
27	No.	Name of the business	Address
28	No.	Name of the business	Address
29	In the case of more than three businesses: <input type="checkbox"/> An extra sheet is attached.		
30			

Line	Name of the business																					
1																						
2												2021FsEEBIPersb										
3	Supplement to the VAT registration form																					
4	for non-resident businesses																					
5	Passenger transport services (cf. 3.13)																					
6	1. Type of passenger transport services																					
7	<input type="checkbox"/>	Regular transport services (Please attach a copy of the authorisation to provide regular transport services.)																				
8	<input type="checkbox"/>	Occasional transport services with buses																				
9	<input type="checkbox"/>	Transport with taxis																				
10	2. Carrying out of passenger transport services																					
11	The domestic passenger transport services are carried out as follows:																					
12	Start:	(DD.MM.YYYY)										End:	(DD.MM.YYYY)									
13	Number of journeys per month:							Average number of passengers:														
14	Average fare price per person in EUR:																					
15	The journeys are:																					
16	<input type="checkbox"/>	carried out with the business's own vehicles																				
17	<input type="checkbox"/>	carried out with rented/leased vehicles																				
18	<input type="checkbox"/>	carried out by the following subcontractors:																				
19	No.	Name of the subcontractor																				
20		Street																				
21		Street number			Letter suffix (if applicable)			Additional address details (if applicable)														
22		Postcode			City																	
23		Tax number (if known)						VAT identification number (if known)														
24	No.	Name of the subcontractor																				
25		Street																				
26		Street number			Letter suffix (if applicable)			Additional address details (if applicable)														
27		Postcode			City																	
28		Tax number (if known)						VAT identification number (if known)														
29	In the case of more than two subcontractors: <input type="checkbox"/> A continuation sheet is attached:																					
30																						

Line 1	Name of the business										Continuation sheet no.			
2	2021FsEEBIAnt													
3	Continuation sheet for the supplementary sheet “Corporations and partnerships”													
4	Shareholders (cf. 4)													
5	No.													
6	Company													
7	or													
8	Last name							First name						
9	Street													
10	Street number			Letter suffix (if applicable)			Additional address details							
11	Postcode/City													
12	Country (if not Germany)													
13	Date of birth						(DD.MM.YYYY)		or founding date				(DD.MM.YYYY)	
14	Profession / Business activity / Nature of business													
15	Nominal value of shareholding			in EUR							in %			
16	Competent tax office													
17	Tax number							Identification number						
18	No.													
19	Company													
20	or													
21	Last name							First name						
22	Street													
23	Street number			Letter suffix (if applicable)			Additional address details							
24	Postcode/City													
25	Country (if not Germany)													
26	Date of birth						(DD.MM.YYYY)		or founding date				(DD.MM.YYYY)	
27	Profession / Business activity / Nature of business													
28	Nominal value of shareholding			in EUR							in %			
29	Competent tax office													
30	Tax number							Identification number						

Line 31	Name of the business											
32												
33	No.											
34	Company											
35	or Last name						First name					
36	Street											
37	Street number			Letter suffix (if applicable)			Additional address details					
38	Postcode/City											
39	Country (if not Germany)											
40	(DD.MM.YYYY)						(DD.MM.YYYY)					
41	Date of birth						or founding date					
42	Profession / Business activity / Nature of business											
43	Nominal value of shareholding			in EUR			in %					
44	Competent tax office											
45	Tax number						Identification number					
46	No.											
47	Company											
48	or Last name						First name					
49	Street											
50	Street number			Letter suffix (if applicable)			Additional address details					
51	Postcode/City											
52	Country (if not Germany)											
53	(DD.MM.YYYY)						(DD.MM.YYYY)					
54	Date of birth						or founding date					
55	Profession / Business activity / Nature of business											
56	Nominal value of shareholding			in EUR			in %					
57	Competent tax office											
58	Tax number						Identification number					
59												
60												

Guidance notes for completing the VAT registration form for non-resident businesses

General notes

The VAT registration form for non-resident businesses must be completed, regardless of the legal form of your business, if you are domiciled abroad or do not have a fixed establishment in Germany. If you have a fixed establishment in Germany, please use the specific VAT registration form that applies to your legal form. General information and leaflets regarding tax obligations arising from business activities are available from your local tax office and online. Your tax office (cf. the notes for line 1) will be happy to assist you. If you require more specific advice, please consult a tax advisor. VAT registration forms submitted on paper are scanned and processed electronically by the tax offices. Therefore if you are filling in the form by hand, please:

- keep within the field segments and use block letters,
- avoid using (company) stamps, e.g. for providing your address, and
- do not cross out fields or fill them in with zeros or other comments.

Dates should be written in the following format: DD.MM.YYYY (D = Day, M = Month, Y = Year, e.g. 24.06.2022). Tax numbers should be written without spaces or dashes.

VAT registration form

General information

Line 1

In accordance with section 21 (1) of the German Fiscal Code (*Abgabenordnung*) in conjunction with the VAT Jurisdiction Ordinance (*Umsatzsteuerzuständigkeitsverordnung*), particular tax offices have central responsibility for businesses that have their domicile, head office or place of management outside of the territory in which the VAT Act applies. Further information is available from the Federal Central Tax Office (*Bundeszentralamt für Steuern*) (www.bzst.de: Unternehmen → Identifikationsnummern → Umsatzsteuer-IdNr. → USt-IdNr. → Zuständigkeitsübersicht).

Lines 37 to 79

Authorised representative (lines 37 to 48)

If your business is represented by a tax advisor (section 80 (1) of the Fiscal Code), please provide their contact details.

Authorised recipient (lines 63 to 79)

The business can appoint an authorised recipient to whom any tax-related correspondence will be sent. This might be the business's tax advisor, for example. If you wish to use an authorised recipient, please provide their contact details.

In the cases referred to in 22f (1) sentence 2 of the VAT Act (*Umsatzsteuergesetz*), businesses with no residence or habitual abode, registered office or business management in Germany, in another member state of the European Union (EU) or in a country where the Agreement on the European Economic Area (EEA) applies, that intend to supply goods via an electronic interface, must provide the name of an authorised recipient in the Federal Republic of Germany when registering for tax purposes.

NOTE:

Authorised recipients will only be taken into account if they have been notified to the tax office by means of the relevant authorisation form or registered by the tax advisor in the *Vollmachtsdatenbank* (database of authorised representatives) (section 80a of the Fiscal Code). However, registration of an authorised recipient electronically via the *Vollmachtsdatenbank* is possible only in combination with an authorisation granting the notifying person powers of representation.

Lines 82 to 87

Please provide the IBAN or account number as well as the name of the account holder. For tax refunds to countries outside the EU/EEA, please also provide the BIC or SWIFT code. In the case of foreign banks, please also provide the name and address of the bank.

Line 89

If you wish to set up a SEPA direct debit for the business, please submit the SEPA direct debit mandate together with the VAT registration form. Direct debit mandate forms are available from your tax office or can be downloaded from the tax office's website (which you can find e.g. via www.finanzamt.de >> mouse-click on the flag of your *Land* on the homepage >> Finanzämter >> On the tax office website you will find the SEPA direct debit mandate form to print out under "Vordrucke" or "Formulare").

Information on declaring and paying VAT

Lines 184, 186 and 187

Please enter the turnover that you expect to generate in the current calendar year and the following year (line 184).

Please enter your estimated tax liability or the estimated surplus for the current calendar year (line 186). The provisional return period depends on your estimated tax liability for the current calendar year. If you expect your tax liability to exceed €7,500, the return period is the calendar month. If you do not expect it to exceed €7,500, the provisional return is due every quarter. If you expect a surplus of more than €7,500 for the current calendar year, you can choose the calendar month as the reporting period instead of the calendar quarter (section 18 (2a) sentence 1 in conjunction with section 18 (2) sentence 6 of the VAT Act) (line 187).

NOTE:

Do not forget to electronically file a provisional VAT return with the tax office no later than the tenth day of the month following the return period. You can find an overview of suitable software products to use at <https://www.elster.de/elsterweb/softwareprodukt>. In order to submit the return electronically, you will need a certificate for security reasons. You can register for this at www.elster.de.

Lines 196 to 200

Please indicate whether you are calculating VAT based on payments agreed (i.e. the invoiced amount) or are applying to calculate VAT based on payments received.

Payments agreed (accrual accounting)

With the accrual accounting method, you must declare the VAT – regardless of whether payment has been received – for the provisional return period in which the supplies were made or services provided. However, VAT on down payments must already be declared for the provisional VAT return period in which the payment was received.

Payments received (cash accounting)

With the cash accounting method, the VAT for supplies and other services is declared for the provisional VAT return period in which the payments were received.

NOTE:

For members of the liberal professions (*freie Berufe*) (e.g. architects, alternative medicine practitioners, journalists) who calculate their turnover on the basis of the cash accounting method, there is no turnover limit. This also applies if the taxpayer keeps an “Open Item List” to keep track of unpaid invoices.

Trading businesses can only use the cash accounting method if their total turnover (net sales) in the preceding calendar year did not exceed €600,000. In the year the business started, the total turnover to be taxed is estimated based on a projection for the calendar year.

Lines 202 to 210

Please indicate whether

- the business requires a VAT identification number or if
- the business already has a VAT identification number from a previous business activity.

A VAT identification number will be issued by the Federal Central Tax Office. If you indicate that you require a VAT identification number when first registering for tax purposes, the tax office will – once the business has been registered – submit an application, together with any further information that is required, to the Federal Central Tax Office.

Line 217

An EORI number (Economic Operators Registration and Identification number) is required by businesses that are involved in activities subject to customs law (e.g. importing and/or exporting). The EORI is issued on request by the EU member state in which businesses have their permanent establishment or – in the case of businesses resident in third countries – in which they wish to initially carry out their business.

Lines 221 to 227

For supplies within an EU member state via operators of electronic interfaces (section 3 (3a) sentence 1 of the VAT Act), for intra-Community distance sales (section 3c (1) sentences 2 and 3 of the VAT Act) and for other services provided by a business resident in another EU member state to a private customer (section 3a (5) sentence 1 of the VAT Act) with a place of residence, habitual abode or registered office in Germany, the business is liable for the VAT in Germany.

This applies to intra-Community distance sales (section 3c (1) sentences 2 and 3 of the VAT Act) and telecommunications services, radio and television services as well as other electronically supplied services only if the business does not fulfil the conditions for an exemption pursuant to section 3a (5) sentence 3 and section 3c (4) sentence 1 of the VAT Act or if the business has waived the right to this exemption (pursuant to section 3a (5) sentences 4 and 5 and section 3c (4) sentences 2 and 3 of the VAT Act).

If the VAT is owed in Germany, the business is also, as a rule, obliged to submit VAT returns for these services in Germany. But the business can also opt to use the special One Stop Shop taxation procedure (section 18j of the VAT Act). The use of this special taxation procedure is only possible uniformly for all EU member states in which the business carries out the above-mentioned supply of goods and services. With regard to the supply of other services to private consumers, the procedure applies only to those EU member states in which the business has neither a registered office nor a place of business. Use of the One Stop Shop procedure must be notified to the competent authority in the business's country of residence.

Lines 230 to 232

Businesses that intend to use electronic interfaces within the meaning of section 25e (5) of the VAT Act for the domestic supply of goods subject to VAT require a VAT identification number to prove to the operator of the electronic interface that they are registered for tax purposes. In this case, line 208 or lines 209 and 210 (VAT identification number) need to be filled in.

The supplementary form “Online trade in goods” (FsEEBInternet) also needs to be completed.

Lines 234 to 237

Please indicate whether the receiving business requires a certificate from the tax office confirming that it provides construction services and/or building cleaning services in a sustained manner and that as a recipient it is liable for payment of VAT for construction services and/or building cleaning services (section 13b (5) of the VAT Act).

The certificate must provide clear evidence of initial activities in the area of construction or building cleaning services and that the construction or building cleaning services are expected to generate more than 10% of the business's overall turnover comprising taxable and non-taxable turnover (*Weltumsatz*).

Line 245

Insofar as it does not endanger the tax claim, the tax office will on request extend the deadlines for the provisional VAT return by a month (long-term extension). If you are obliged to file a monthly provisional return, you will need to make a special prepayment once a year if you have been granted a long-term extension. The application for a long-term extension and notification of the special prepayment must be submitted electronically (section 48 (1) sentence 2 of the VAT Implementing Ordinance).