

– 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)
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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	Telephone	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 61	Name as in line 7 or 9	
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>	
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) as in line 9 or
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):

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Description									
Street									
Street number			Letter suffix (if applicable)			Additional address details (if applicable)			
Postcode			City						
Telephone Country code		Area code			Telephone number				

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

No.
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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

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

123 No

124 Yes (please provide the following information:)

125 Wages tax Tax office Tax number

126 Corporation tax

127 Income tax

128 Value added tax (VAT)

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

130 Start date (DD.MM.YYYY) Expected end date (DD.MM.YYYY) 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

134 Tax number

135 For EU businesses:

136 VAT identification number 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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Name
as in lines 7 or 9

2. Type of transactions

2.1 Type of transactions in Germany

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

Supply of goods

Type of goods:

Other services

Type of other services:

Work deliveries (*Werklieferungen*) pursuant to section 3 (4) of the VAT Act (e.g. supply and assembly/installation)

Travel services

2.2 Goods or services are provided to the following recipients:

Private individuals

Businesses (section 2 of the German VAT Act)

Legal persons as private consumers

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

Movement of goods in Germany

Intra-community supply of goods from Germany

Export of goods to third countries from Germany

Distance selling pursuant to section 3c of the VAT Act (e.g. supply to a private individual)

Other:

2.4 Goods are imported into Germany and subsequently

Immediately sold to customers in Germany

Used only for work deliveries (*Werklieferungen*) in Germany

Immediately transported elsewhere in the EU / transported for own use

Immediately transported to a third country

Immediately brought to a warehouse in Germany (please attach storage contracts)

2.5 Input transactions

Work deliveries (*Werklieferungen*) or other services provided as a taxable person within the meaning of section 13b (5) of the VAT Act

Intra-Community acquisitions in Germany pursuant to section 1 (1) no 5 of the VAT Act

Tax liability for intra-Community triangular transactions as defined in section 25b (2) of the VAT Act

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

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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.

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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	Name	
241	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	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	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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