99122021001000

Mitwirkung der Zollstellen bei der Erteilung der Ausfuhr- und Abnehmernachweise im nichtkommerziellen Reiseverkehr für Umsatzsteuerzwecke Erteilung

Modul	Sachverhalt
Leistungsschlüssel	99122021001000
Leistungsbezeichnung I	Mitwirkung der Zollstellen bei der Erteilung der Ausfuhr- und Abnehmernachweise im nichtkommerziellen Reiseverkehr für Umsatzsteuerzwecke Erteilung
Leistungsbezeichnung II	Purchasing VAT-free in Germany as a traveller from a non-EU state
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	

Modul	Sachverhalt
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Erteilung (1)
SDG-Informationsbereich	Zollverfahren für Einfuhren und Ausfuhren gemäß dem Zollkodex der Union
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200), Import und Export (2070200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	10.02.2021
Fachlich freigegen durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/__6.html https://www.gesetze-im-internet.de/ustdv_1980/__9.html https://www.gesetze-im-internet.de/ustdv_1980/__17.html
Teaser	Travellers from a non-EU member state can make purchases in Germany free of VAT under certain conditions.
Volltext	Travellers from third countries (non-member states of the European Union) can make purchases in Germany free of VAT under certain conditions from a goods value of EUR 50.01. For travellers residing in Northern Ireland, tax-free shopping is excluded. If you make purchases on private trips to Germany, you must initially pay the full price including VAT when making the purchase, but you can have the tax refunded. The VAT exemption does not apply to goods that are used to equip or supply private means of transport (e.g. car, motorboat, aircraft). This includes, for example, bumpers, wing mirrors, fuel or care products. Services such as hotel accommodation and restaurant

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	visits are also excluded from the exemption. In order to be able to have the tax refunded, you must present the form "Export and Purchaser Certificate for VAT Purposes in the Case of Exports in Non-Commercial Travel (Section 6 (3a) UStG)" completed by your dealer or the cash or invoice receipt to a border customs office before leaving the customs territory of the Union. If the requirements are met, the border customs office will confirm that the goods have been exported on time and that you are a buyer from a third country (export and buyer confirmation). On presentation of the export documents confirmed by the customs office to the dealer, the dealer can refund the sales tax to you. Alternatively, you can have the sales tax refunded by a service company. This company pays the tax amount after deducting a processing fee (primarily at airports) on presentation of the export documents confirmed by customs.
Erforderliche Unterlagen	• Proof of residence by means of personal documents (e.g. passport or identity card)
Voraussetzungen	• You are resident in a non-EU Member State. • Your place of residence is not Northern Ireland. • You are not in possession of a residence permit entitling you to stay in Germany for more than 3 months. • The purchase involves goods from the retail trade. Services are excluded. • The goods must enter the third country within three months of purchase. • You export the goods in your personal luggage. Personal luggage includes only luggage that you have with you when you cross the border. Baggage sent home by post or by a forwarding agent does not count as personal luggage. • The purchase must amount to at least EUR 50.01 (including VAT) per receipt.
Kosten	There are no costs for you.
Verfahrensablauf	Ask in the shop for the form "Export and buyer certificate for VAT purposes for exports in non-commercial travel (§ 6 para. 3a UStG)" and have it

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	filled out on the spot. Alternatively, you can print out the form yourself from the customs website and carry it with you during the purchase. Or you can use the cash or invoice receipt. This can be used instead of the aforementioned form for presentation at the border customs office. In the shop • If you use the form: Have the merchant fill it out and confirm it with his signature. • Alternatively: use the cash or invoice receipt. At the border customs office • At check-in, inform your airline staff that you need an export and buyer's certificate to get a refund of the VAT on your purchases. • The airline staff will direct you to the relevant border customs office with your luggage after you have cleared your luggage and attached the luggage tag. • The customs personnel will confirm the export of your purchases on the form or the receipt/invoice. If your purchases are in your checked baggage, the baggage remains at customs and is forwarded from there to transport. If your purchases are in your hand luggage, you can take it with you into the cabin after check-in. • With the export and buyer confirmation by customs, you can now have the VAT refunded. There are 2 ways to do this: Back home, you send the export and buyer's certificate to the dealer. The dealer will then refund the sales tax to you. Alternatively, you can contact a service company directly at the airport before departure, which will carry out the refund for you for a service fee. Please note if you are transferring again within the European customs area: • You must have goods in checked baggage confirmed by the customs office at the first departure airport. • The export of goods in hand luggage is confirmed by customs at the last airport of departure in the EU.
Bearbeitungsdauer	As a rule, you will receive the export confirmation from

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	the competent border customs office immediately.
Frist	You will only be refunded VAT if you export the goods before the end of the 3rd calendar month following the month of purchase.
weiterführende Informationen	https://www.zoll.de/DE/Privatpersonen/Reisen/Reisen-nach-Deutschland-aus-einem-nicht-eu-Staat/Zoll-und-Steuern/Tax-free-einkaufen/tax-free-einkaufen.html
Hinweise	
Rechtsbehelf	• Objection (in case of refusal of the confirmation) • The objection must be filed with the main customs office in whose jurisdiction the border customs office that refused the confirmation is located. • Tax court action
Kurztext	• Involvement of customs offices in issuing export and customer proofs in non-commercial travel for VAT purposes Issuance • Travellers from third countries (exception: travellers resident in Northern Ireland) can make purchases in the German retail trade free of VAT. • when purchasing, the full price must first be paid • Travellers must have the export of the goods and the status as a third-country buyer confirmed at the border (export and buyer confirmation) • export must take place within 3 months after purchase • Upon presentation of the export documents confirmed by the customs office, the dealer can refund the sales tax. • only applies to goods in personal luggage with a value of goods (incl. VAT) of at least EUR 50.01 per receipt • does not apply to: services Goods for the equipment or supply of private means of transport • responsible: Border customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	• Forms: yes • Online procedure possible: no • Written form required: no

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	• Personal appearance required: yes
Ursprungsportal	Mitwirkung der Zollstellen bei der Erteilung der Ausfuhr- und Abnehmernachweise im nichtkommerziellen Reiseverkehr für Umsatzsteuerzwecke Erteilung, Mitwirkung der Zollstellen bei der Erteilung der Ausfuhr- und Abnehmernachweise im nichtkommerziellen Reiseverkehr für Umsatzsteuerzwecke Erteilung