

99102021241000, 99102021241000

# Pre-notify sales tax

Heruntergeladen am 03.07.2025

<https://fimportal.de/xzufi-services/121387280/L100002>

| Modul                         | Sachverhalt   |
|-------------------------------|---|
| Leistungsschlüssel            | 99102021241000, 99102021241000                      |
| Leistungsbezeichnung I        | Pre-notify sales tax                                |
| Leistungsbezeichnung II       | Pre-notify sales tax                                |
| Typisierung                   | 2 - Bundesauftragsverwaltung: Regelung              |
| Quellredaktion                | Nordrhein-Westfalen                                 |
| Freigabestatus Katalog        | fachlich freigegeben (gold)                         |
| Freigabestatus Bibliothek     | fachlich freigegeben (gold)                         |
| Begriffe im Kontext           |   |
| Leistungstyp                  | Leistungsobjekt mit Verrichtung                     |
| Leistungsgruppierung          | Steuern (102)                                       |
| Verrichtungskennung           | Voranmeldung (241)                                  |
| SDG-Informationsbereich       | Sonstige Steuern: Zahlung, Sätze, Steuererklärungen |
| Lagen Portalverbund           | Steuern und Abgaben für Betriebe (2040200)          |
| Einheitlicher Ansprechpartner | Nein  |
| Fachlich freigegeben am       | 19.12.2022  |

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| Fachlich freigegeben durch | Ministry of Finance of the State of North Rhine-Westphalia   |
| Handlungsgrundlage         | <a href="http://www.gesetze-im-internet.de/ustg_1980/_18.htm">http://www.gesetze-im-internet.de/ustg_1980/_18.htm</a><br> <br><a href="http://www.gesetze-im-internet.de/ustg_1980/_18.htm">http://www.gesetze-im-internet.de/ustg_1980/_18.htm</a><br>  |
| Teaser                     | As a company, you generally have to submit advance VAT returns to the tax office on a monthly or quarterly basis.  |
| Volltext                   | <p>Sales tax is generally also known as value added tax. It applies in particular to</p> <ul style="list-style-type: none"> <li>• Deliveries and other services,</li> <li>• the import of goods from non-EU countries - the resulting import VAT is collected by customs - and</li> <li>• the purchase of goods from European Union countries, the so-called intra-Community acquisition.</li> </ul> <p>The amount of tax varies depending on the type of goods or other services supplied:</p> <ul style="list-style-type: none"> <li>• general tax rate: 19 percent</li> <li>• Reduced tax rate: 7 percent, applies for example to the supply of almost all foodstuffs, with the exception of drinks and restaurant sales (please also note the exceptions below) for local passenger transportation, the transportation of passengers by rail and for sales of books and newspapers.</li> </ul> <p>Due to the coronavirus pandemic, the following exceptions applied or apply</p> <ul style="list-style-type: none"> <li>• temporary reduction in tax rates from 19% to 16% and from 7% to 5% from July 1, 2020 to December 31, 2020</li> <li>• for restaurant and catering services - with the exception of beverages - the following applied or will apply: the tax rate of 5% from July 1, 2020 to December 31, 2020 and the tax rate of 7% from January 1, 2021 to December 31, 2022. From January 1, 2023, restaurant and catering services will be subject to a tax rate of 19%.</li> </ul> |

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You must pass on the VAT for your business to the tax office. In return, however, you can regularly reclaim the input tax, i.e. the VAT on incoming invoices. You calculate the difference in the advance return.

Period of the advance return

If the VAT for the previous calendar year was more than EUR 7,500, you must submit monthly advance VAT returns in the current year.

If the previous year's tax totaled more than EUR 1,000 to EUR 7,500, you must submit the advance return on a quarterly basis.

If it did not exceed EUR 1,000, the tax office can exempt you from submitting advance VAT returns. In this case, only one annual return must be submitted.

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 advance return period instead of the calendar quarter.

If you, as the founder of a company, take up a professional or commercial activity for the first time, you must submit monthly advance VAT returns in the year the company is founded and in the following calendar year. However, this regulation has been suspended for the years 2021 to 2026.

You are not obliged to submit a monthly advance VAT return when setting up a new business if

- you only carry out VAT-exempt transactions for which no input tax deduction is possible
- you apply the small business regulation or
- you make use of the special regulation for flat-rate farmers and foresters.

If you are setting up a new business in the years 2021 to 2026, the expected tax for the current calendar year is decisive with regard to the above-mentioned amount limits. In the following year, the actual tax of the

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|                          | previous year must be converted into an annual tax.  |
| Erforderliche Unterlagen | <ul style="list-style-type: none"> <li>• Advance sales tax return</li> <li>• you may have to attach incoming invoices, contracts or similar documents or send them separately</li> </ul>   |
| Voraussetzungen          | <ul style="list-style-type: none"> <li>• You are self-employed in a commercial or professional activity. This is the case if you want to generate income on a permanent basis.</li> <li>• Your company belongs to one of the following groups: natural persons, i.e. individuals, for example: Retailers, craftsmen and craftswomen, Homeowners with a photovoltaic system, Legal entities, for example Public limited company, Limited liability company (GmbH), cooperative, Registered association or foundation, Associations of persons, for example Civil law partnership (GbR), General partnership (OHG), Limited partnership (KG).</li> </ul>   |
| Kosten                   | There are no direct costs for submitting the advance VAT return.   |
| Verfahrensablauf         | <p>You submit the advance VAT return electronically via the officially designated interface, for example</p> <ul style="list-style-type: none"> <li>• with the tax authorities' free online product "My ELSTER - your online tax office" or</li> <li>• with a commercial tax program.</li> </ul> <p>If you use "My ELSTER", proceed as follows:</p> <ul style="list-style-type: none"> <li>• Visit "My ELSTER - Your online tax office" on the Internet, for example.</li> <li>• Log in with your access data and your personal security procedure.</li> <li>• Select the menu item "Advance VAT return".</li> <li>• Select the relevant calendar year.</li> <li>• In the following step, select the transfer of previous data or continue without data transfer.</li> <li>• Enter your data on the following pages. "My ELSTER" will guide you through the entire process.</li> <li>• At the end of the process, "My ELSTER" checks your details and calculates the advance VAT payment due or any surplus.</li> <li>• Send the electronic advance VAT return.</li> </ul> |

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- If an advance payment is due, you must transfer it to the relevant tax office by the due date or issue the tax office with a SEPA direct debit mandate. Any surplus will be refunded to you automatically.

Alternatively, you can also transfer the advance VAT return directly from a commercial tax program to ELSTER via the electronic interface.

## Bearbeitungsdauer

### Frist

This is a declaration or registration deadline. You must submit the advance VAT returns by the 10th day after the end of the advance return period (month/quarter) at the latest. Upon request, the tax office can extend the deadline for submitting the advance returns and for paying the advance payments by one month (permanent deadline extension). If you submit monthly advance VAT returns, the granting of a permanent extension is dependent on you making a special advance payment.

## weiterführende Informationen

### Hinweise

This service is provided by the tax offices. Find your local tax office at <https://ias.fin-nrw.de/>.

### Rechtsbehelf

- Objection
- Lawsuit

### Kurztext

- Advance VAT return
- must generally be submitted by companies on a monthly or quarterly basis: monthly, if VAT payment in the previous calendar year amounted to more than EUR 7,500 quarterly, if VAT payments in the previous calendar year amounted to more than EUR 1,000 but not more than EUR 7,500 an annual VAT return is regularly sufficient if the amount does not exceed EUR 1,000
- the advance return must always be submitted online
- exemption from the advance return is possible in special cases
- Responsible: locally competent tax office

## Ansprechpunkt

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|-------------------|---|
| Zuständige Stelle |   |
| Formulare         | <ul style="list-style-type: none"> <li>• Forms available: yes</li> <li>• Written form required: yes</li> <li>• Informal application possible: no</li> <li>• Personal appearance necessary: no</li> <li>• Online service available: Yes</li> </ul> |
| Ursprungsportal   | Umsatzsteuer voranmelden, Pre-notify sales tax  |