

99102021241000, 99102021241000

Advance sales tax return

Heruntergeladen am 03.07.2025

<https://fimportal.de/xzufi-services/100071918/L100010>

| Modul | Sachverhalt |
|-------------------------------|--|
| Leistungsschlüssel | 99102021241000, 99102021241000 |
| Leistungsbezeichnung I | Advance sales tax return |
| Leistungsbezeichnung II | |
| Typisierung | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug |
| Quellredaktion | Saarland |
| Freigabestatus Katalog | unbestimmter Freigabestatus |
| 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 | 19.02.2024 |

| Modul | Sachverhalt |
|----------------------------|---|
| Fachlich freigegeben durch | Ministry of Finance and Science, Division B/3 |
| Handlungsgrundlage | <p>The legal basis for the collection of VAT is the German VAT Act (UStG), the German VAT Implementation Ordinance (UStDV) and the German Import VAT Exemption Ordinance (EUStBV), as amended. In addition, the Value Added Tax Application Decree (UStAE) deals with questions of doubt and interpretation of general importance in order to ensure uniform application of VAT law by the tax authorities.</p> <p>https://www.gesetze-im-internet.de/ustg_1980/_18.html</p> <p>https://www.gesetze-im-internet.de/ustg_1980/_18.html</p> |
| Teaser | By submitting monthly or quarterly advance VAT returns, you as an entrepreneur make advance payments on your annual VAT. |
| Volltext | <p>Sales tax is generally also known as VAT and is designed to tax the final consumption of purchased goods and services. As a consumer tax, VAT should be borne economically by the consumer. As it is not technically possible to collect it directly from the consumer, VAT is generally levied on the entrepreneur who provides the service. In this respect, the entrepreneur is also the tax debtor. As a rule, the entrepreneur has a right to deduct input tax on his incoming sales, which is why he is not actually liable for VAT for his business activities.</p> <p>Supplies and other services that the entrepreneur carries out in Germany for consideration as part of their business are subject to VAT, as are imports (import VAT) and the intra-Community acquisition of goods. Certain deliveries and other services are exempt from VAT. The person liable for VAT is generally the entrepreneur who provided the service. In certain cases, however, the entrepreneur is liable for VAT as the recipient of the service. The transfer of the tax liability to the recipient of the service is possible, for example, in the case of work deliveries and other services provided by an entrepreneur based abroad and in the case of construction services, including work</p> |

Modul

Sachverhalt

deliveries and other services in connection with real estate that are used for the construction, repair, maintenance, modification or removal of buildings.

The basis for calculating the tax is the consideration. Remuneration is everything that constitutes the value of the consideration that the supplier receives or is to receive from the recipient of the service or from someone other than the recipient of the service for the service, including subsidies directly related to the price of these transactions. VAT is not part of the consideration.

Either the general tax rate of 19% or the reduced tax rate of 7% or 0% (supply and installation of certain photovoltaic systems) is to be applied to the supplies and other services provided. Under certain conditions, you can deduct the VAT amounts invoiced separately by other companies from the resulting tax (possibly also the import VAT incurred, the tax on intra-Community acquisitions and the tax in cases where the recipient is liable for the tax) as input tax.

You do not have to pay VAT if you are classified as a small business according to VAT regulations. This is the case if the total turnover plus VAT in start-up cases is not expected to exceed EUR 22,000 in the year of foundation. For the following years, the actual turnover of the previous year (maximum EUR 22,000) is used as a basis. As an additional requirement, however, the expected turnover for the current year must not exceed EUR 50,000. Certain tax-free turnover is not to be taken into account when checking the aforementioned turnover limits. You can also waive the small business regulation and opt for standard taxation. You are then bound to this option for at least five years.

As an entrepreneur, you must generally submit an advance VAT return to the tax office by the 10th day after the end of an advance return period in accordance with the officially prescribed data set by means of remote data transmission. The tax for the advance return period (advance payment) must be calculated in the electronic data record itself.

Modul**Sachverhalt**

The advance return period is generally the calendar quarter. However, if the tax for the previous calendar year is more than EUR 7,500, the calendar month is the pre-notification period. When commencing business activities (start-up), the calendar month is also the mandatory pre-notification period in the current and following calendar year. The tax office can exempt you from the obligation to submit advance returns and make advance payments if the tax for the previous calendar year does not exceed EUR 1,000. The regulation for start-ups has been temporarily suspended by the legislator for the tax periods 2021 to 2026. The general principles for determining the pre-notification period apply for this transitional period. Exemption from the obligation to submit advance returns is not possible for the year in which the business activity commences and the following calendar year. The anticipated tax for that year is decisive for determining the advance return period in the calendar year in which the business activity commences; in the following calendar year, the actual tax for the previous year must be converted into an annual tax.

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, or if you make use of the small business regulation or the special regulation for farmers and foresters who apply a flat rate.

You also have the option of choosing the calendar month as the pre-notification period instead of the calendar quarter. The prerequisite for this is a so-called input tax surplus of more than EUR 7,500 in your favor in the previous calendar year. In the case of start-ups, the expected input tax surplus must be used in the year of foundation and the actual input tax surplus for the year of foundation converted into an annual surplus in the following year.

You must submit the advance VAT returns electronically (paperless) to the tax office in an authenticated form. Only in exceptional cases (cases of

Modul

Sachverhalt

so-called undue hardship) can the tax office allow you to continue to submit the advance VAT returns using the officially prescribed form. This is particularly the case if the taxpayer cannot reasonably be expected to create the technical requirements for electronic transmission.

Authenticated transmission takes place using an electronic certificate, which you can obtain free of charge by registering with ElsterOnline.

You can use the ElsterOnline portal to submit your VAT return. However, the data can also be transmitted using corresponding commercial tax software products.

<https://www.elster.de/eportal/start>

<https://www.elster.de/eportal/start>

Erforderliche Unterlagen

Advance VAT return

Application for a permanent extension and registration of the special advance payment

Incoming invoices, contracts or similar documents may need to be attached or sent separately.

Voraussetzungen

You can be an entrepreneur as a natural or legal person or as an association of persons. Legal capacity is not important. The prerequisite for entrepreneurial status is that you carry out a self-employed activity on a sustainable basis and generate income from it. The intention to make a profit from the activity is not necessary.

Kosten

Verfahrensablauf

By the 10th day after the end of an advance return period, you must submit an advance VAT return to the tax office in accordance with the officially prescribed data set by remote data transmission. The tax for the advance return period (advance payment) must be calculated in the electronic data record itself. Upon request, the tax office may waive electronic transmission to avoid undue hardship. In such cases, an advance return must be submitted using the officially prescribed form. The advance payment is due

Modul

Sachverhalt

on the 10th day after the end of the advance return period and must be paid to the tax office. At your request, the tax office can extend the deadlines for submitting advance VAT returns and making advance payments by one month (permanent deadline extension). If the calendar month is the advance return period, you must pay a special advance payment in this case. The special advance payment amounts to 1/11 of the sum of the advance payments for the previous calendar year and is later offset against the VAT payable for the respective year. After the end of the calendar year, you must submit an annual VAT return in accordance with the officially prescribed data set by remote data transmission or, in cases of unreasonable hardship, in accordance with the officially prescribed form, in which you must also calculate the tax yourself. If you calculate the tax to be paid in the annual VAT return differently from the total of the advance payments reported in advance, the difference must be paid to the tax office within one month of submitting the annual VAT return. The tax return is equivalent to a tax assessment subject to review. The tax office only assesses the tax by means of a tax assessment notice if it deviates from the tax calculated by you in the tax return. The annual VAT return, the advance VAT return and the application for a permanent extension/application for a special advance payment must be submitted electronically to the tax office in an authenticated form.

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

| Modul | Sachverhalt |
|-------------------|--|
| Hinweise | |
| Rechtsbehelf | Objection, complaint |
| Kurztext | <p>Sales tax (also known as value-added tax) is a general consumption tax whose aim is to charge only the end consumer. VAT is generally owed and paid to the tax office by the supplier for its sales through the sale of goods or the provision of services.</p> <p>As an entrepreneur, you must generally submit a monthly or quarterly advance VAT return to the tax office by the 10th day after the end of an advance return period in accordance with the officially prescribed data set by means of remote data transmission.</p> |
| Ansprechpunkt | |
| Zuständige Stelle | <p>With the exception of import VAT, VAT is the responsibility of the tax office from whose district the entrepreneur operates all or most of his business. Entrepreneurs based abroad are registered with central tax offices (e.g. Offenburg tax office for entrepreneurs based in France and Saarbrücken I tax office for entrepreneurs based in Luxembourg).</p> <p>You can find the tax office responsible for you using the tax office search function on the website of the Federal Central Tax Office. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html</p> |
| Formulare | <p>The annual VAT return, the advance VAT return and the application for a permanent extension/application for a special advance payment must be submitted electronically to the tax office in an authenticated form.</p> <p>Upon request, the tax office may waive electronic transmission in exceptional cases to avoid undue hardship. In such cases, the necessary forms are available from your tax office. https://www.elster.de</p> |

| Modul | Sachverhalt |
|-----------------|---|
| | https://www.elster.de |
| Ursprungsportal | Advance sales tax return, Umsatzsteuer Voranmeldung |