

99102021241000

Turnover tax - submit annual return or advance return

Heruntergeladen am 04.07.2025

<https://fimportal.de/xzufi-services/541-99102021241000/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99102021241000
Leistungsbezeichnung I	Turnover tax - submit annual return or advance return
Leistungsbezeichnung II	Turnover tax - submit annual return or advance return
Typisierung	2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	

Modul	Sachverhalt
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	Umsatzsteuergesetz (UStG) Umsatzsteuer-Durchführungsverordnung (UStDV)
Teaser	Turnover tax is also known as value added tax.
Volltext	<p>Turnover tax is also known as value added tax.</p> <p>It is subject to, among other things</p> <ul style="list-style-type: none"> • supplies (e.g. sales of goods) and other services (services such as repairs, consultancy services, etc.) that are carried out in Germany in return for payment as part of a business, • the import of goods from non-EU third countries (the resulting import VAT is levied by customs) and • the purchase of goods from the countries of the European Union (so-called intra-Community acquisition). <p>Basis of assessment and tax rate</p> <p>The basis of assessment is normally the net price on which the VAT is deducted. If a gross price (i.e. the VAT is already included) has been agreed, the VAT must be deducted. The following tax rates apply in Germany:</p> <ul style="list-style-type: none"> • The general tax rate of 19%, to which most sales are subject, • the reduced tax rate of 7%. This applies in particular to sales for basic human needs (e.g. most foodstuffs, books, newspapers, cultural events, journeys on local public transport) and • the tax rate of 0% for certain sales in connection with photovoltaic systems (so-called zero tax rate). This was introduced from 01/01/2023.
Erforderliche Unterlagen	
Voraussetzungen	Entrepreneurial status All services that are performed in Germany in return

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for payment as part of a business are subject to German VAT. According to the definition in Section 2 (1) of the German Value Added Tax Act, you are an entrepreneur if you carry out a commercial or professional activity independently. In this case, you must generally charge VAT on your services. However, there are exceptions, for example, for companies with only low turnover (so-called small business regulation, Section 19 UStG) or if a tax exemption applies to the turnover carried out.

Commercial or professional is any activity that is designed to generate income on a permanent basis.

The ability to be an entrepreneur therefore applies to all

- natural persons (individuals who operate a business within the meaning of the UStG, e.g. retailers, craftsmen, landlords),
- legal entities (e.g. AG, GmbH, cooperatives, registered associations, foundations) and
- Associations of persons (e.g. GbR, OHG, KG).

Small business regulation

The so-called small business regulation (§ 19 UStG) is a statutory simplification regulation for companies with low turnover. The services provided are exempt from VAT. Your total turnover must not have exceeded EUR 25,000 in the previous calendar year and must not exceed EUR 100,000 in the current year. If you have started your commercial or professional activity in the course of the calendar year, only the actual turnover of the current year is taken into account. The turnover limit of EUR 25,000 is decisive for the year of foundation.

If your turnover exceeds the limit of EUR 100,000 (or EUR 25,000 in the year of establishment), the small business regulation is terminated with immediate effect. From the turnover with which you exceed the limit, your turnover is subject to standard taxation.

In return, however, you will not be able to claim input

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	<p>tax deduction for purchased services because VAT will not be charged.</p> <p>Note: If you make use of the small business regulation, you are not allowed to show VAT separately on your invoices.</p>
Kosten	none
Verfahrensablauf	<p>Annual VAT return</p> <p>You must submit an electronic VAT return to the tax office for each calendar year. In it, you calculate the VAT yourself.</p> <p>If your calculation results in an additional payment, you must pay this to the tax office within one month of submitting the annual return without being asked to do so. A refund amount will be offset against outstanding tax amounts or transferred to the account you have notified to the tax office. You will only receive a VAT assessment notice if the tax office deviates from the VAT you have calculated.</p> <p>Advance VAT return</p> <p>As an entrepreneur, you must submit advance VAT returns to the tax office electronically on a monthly or quarterly basis. The submission period in the current year is regularly determined by the amount of the previous year's tax. The following rules apply, among others:</p> <ul style="list-style-type: none"> • If the VAT for the previous calendar year amounted to more than EUR 9,000, advance VAT returns must be submitted monthly in the current year. • If the previous year's tax did not exceed EUR 2,000, the tax office may exempt you from submitting advance VAT returns. In this case, only one annual return needs to be submitted. • If there was a surplus in your favour of more than EUR 9,000 in the previous calendar year, you can choose the calendar month as the advance return period instead of the calendar quarter. • When setting up a new company, the pre-notification

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period is based on the expected tax in the year of foundation. The aforementioned amount limits apply. Based on the expected tax, it is determined whether you have to submit monthly or quarterly advance returns. An exemption from submitting advance returns is not possible for newly founded companies.

- If you apply the small business regulation (19 UStG), you are generally exempt from submitting advance VAT returns and the annual VAT return.

The advance return must be received by the tax office no later than the 10th day after the end of the advance return period (quarter, month); at the same time, you must pay the self-calculated tax on your own initiative. The tax office will not issue a separate request for payment.

Permanent deadline extension

The tax office can extend the deadline for submitting the advance returns and for paying the advance payments by one month. If you wish to make use of a permanent extension for the submission of current advance VAT returns, you must apply to the tax office in advance. The deadline extension can be utilised if the tax office does not reject your application. A separate notice of authorisation will not be issued. The extension is valid until you no longer wish to make use of it or the tax office cancels it. In the case of monthly returns, the granting of this permanent extension is dependent on a special advance payment being made. If you file quarterly, you do not have to make a special advance payment. In the case of the monthly submission obligation, you must register and pay the special advance payment by the 10th of the month following the month for which the extension is to apply for the first time. During its period of validity, the special advance payment must be registered and paid annually by 10 February. Obligation for authenticated electronic transmission

You must transmit the advance VAT return, the application for a permanent extension and the VAT return electronically to the tax authorities in an authenticated manner. You can obtain the electronic

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	certificate required for this at www.elster.de .
Bearbeitungsdauer	
Frist	<ul style="list-style-type: none"> • VAT return: Submission deadlines for VAT returns prepared by non-tax-advised companies: • For the calendar year 2024, submission deadline until 31/07/2025, • for the calendar year 2025, submission deadline until 31/07/2026, • for the calendar year 2026, submission deadline until 31/07/2027. If you commission a tax consultancy or other person authorised to provide advice to prepare the VAT return: • For the calendar year 2024, submission deadline until 30.04.2026, • for the calendar year 2025, submission deadline until 28/02/2027, • for the calendar year 2026, submission deadline until 29/02/2028. Different deadlines apply for agriculture and forestry. • Advance VAT return: By the 10th day after the end of the advance return period (month/quarter) at the latest. In the case of a permanent deadline extension, this deadline is postponed by one month.
weiterführende Informationen	
Hinweise	An information brochure for start-ups is available for download on the website of the Baden-Württemberg Ministry of Finance and Economic Affairs. It also answers VAT-related questions that arise in connection with starting a business. You can also obtain information from your local tax office.
Rechtsbehelf	none
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	