

99102021241000

Heruntergeladen am 03.07.2025

<https://fimportal.de/xzufi-services/106350/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102021241000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Pre-notify sales tax
Typisierung	2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	21.08.2024

Modul	Sachverhalt
Fachlich freigegeben durch	Bundesministerium der Finanzen
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/__18.html https://www.gesetze-im-internet.de/ustg_1980/__18.html
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"> • Deliveries and other services, • the import of goods from non-EU countries - the resulting import VAT is collected by customs - and • the purchase of goods from European Union countries, the so-called intra-Community acquisition. <p>The amount of tax varies depending on the type of transaction:</p> <ul style="list-style-type: none"> • general tax rate: 19 percent • 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, andfor sales of books and newspapers. • Zero tax rate (from 1.1.2023) applies - under certain conditions - to the supply, import and intra-Community acquisition of solar modules to the operator of a photovoltaic system. This includes the components essential for the operation of a photovoltaic system and the storage system.the installation of photovoltaic systems and the storage units that store the electricity generated by solar modules. <p>Due to the coronavirus pandemic, the following exceptions apply:</p> <ul style="list-style-type: none"> • temporary reduction in tax rates from 19% to 16% and from 7% to 5% from July 1, 2020 to December 31, 2020

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- for restaurant and catering services - with the exception of beverages - 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, 2023. Since January 1, 2024, restaurant and catering services have been subject to the tax rate of 19% again.

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 goods and services purchased. 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, you only have to submit an annual return.

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. If you start a new business in the years 2021 to 2026, the above-mentioned amount limits are decisive for the submission of advance VAT returns. In the year of start-up, the expected tax for the current calendar year is decisive. In the following year, the actual tax of the previous year must be converted into an annual tax.

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You are not obliged to submit an 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.

Erforderliche Unterlagen

- Required Documents Advance sales tax return you may have to enclose incoming invoices, contracts or similar documents or send them separately

Voraussetzungen

- You carry out a commercial or professional activity on a self-employed basis. This is the case if you want to generate sustainable income.
- Your company belongs to one of the following groups: natural persons, i.e. individuals, for example: Retailers craftsmen 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).

Kosten

There are no direct costs for submitting the advance VAT return.

Verfahrensablauf

You submit the advance VAT return electronically via the officially designated interface, for example

- with the free online product of the tax authorities "My ELSTER - your online tax office" or
- with a commercial tax program.

If you use "My ELSTER", proceed as follows:

- Visit "My ELSTER - your online tax office" on the Internet, for example.
- Log in with your access data and your personal security procedure.
- Select the menu item "Advance VAT return".
- Select the relevant calendar year.
- In the following step, select the transfer of previous

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data or continue without data transfer.

- Enter your data on the following pages. "My ELSTER" will guide you through the entire process.
- At the end of the process, "My ELSTER" checks your details and calculates the advance VAT payment due or any surplus.
- Send the electronic advance VAT return.
- 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

<https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Umsatzsteuer/umsatzsteuer.html>
<https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Umsatzsteuer/umsatzsteuer.html>
<https://www.elster.de/>
<https://www.elster.de/>
<https://www.elster.de/elsterweb/softwareprodukt>
<https://www.elster.de/elsterweb/softwareprodukt>

Hinweise

There are no indications or special features.

Rechtsbehelf

- Objection
- Lawsuit

Kurztext

Modul	Sachverhalt
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal