99102021010000

VAT exemption

Modul	Sachverhalt
Leistungsschlüssel	99102021010000
Leistungsbezeichnung I	VAT exemption
Leistungsbezeichnung II	Sales tax, taxation of small businesses
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">VAT exemption</div>, <div lang="en-x-mtfrom-de">VAT exemption</div>, <div lang="en-x-mtfrom-de">VAT exemption</div>, <div lang="en-x-mtfrom-de">value added tax</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegen durch	
Handlungsgrundlage	Section 19 of the Sales Tax Act
Teaser	There are significant VAT simplifications for small businesses.
Volltext	There are significant VAT simplifications for small businesses. Their sales are exempt from VAT. Therefore, they generally do not need to submit advance VAT returns to the tax office. However, the obligation to submit an annual VAT return remains.
Erforderliche Unterlagen	No
Voraussetzungen	A small business owner is an entrepreneur whose total net turnover does not exceed the following limits: In the previous calendar year not more than 25,000 euros Not more than 100,000 euros in the current calendar year. In the year of establishment, the only thing that matters is that the limit of 25,000 euros is not exceeded. The turnover that exceeds the respective limit is already subject to tax, while the turnover made up to that point remains tax-free.
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	https://www.elster.de https://www.elster.de
Hinweise	A small business owner is not allowed to include sales tax on his invoices. A small business owner cannot claim input tax deduction. However, he can waive the application of the small business regulation by declaring to the tax office and thus opting for standard taxation. The waiver is binding for 5 years.

Modul	Sachverhalt
Rechtsbehelf	
Kurztext	- in principle no submission of advance VAT returns - Obligation to submit the annual VAT return
Ansprechpunkt	If you want to find out exactly who is responsible for your request, please follow the link to Hamburg Service
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Hamburg Service, Hamburg Service (Currently this link is only available in german)