

99102021241000

Sales tax pre-registration

Heruntergeladen am 03.07.2025

<https://fimportal.de/xzufi-services/S1000020010000009804/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102021241000
Leistungsbezeichnung I	Sales tax pre-registration
Leistungsbezeichnung II	Pre-register sales tax
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 return procedure</div> , <div lang="en-x-mtfrom-de">Permanent extension of sales tax advance notification</div> , <div lang="en-x-mtfrom-de">Submission of the advance VAT return</div> , <div lang="en-x-mtfrom-de">Change from small business owner to taxable business owner</div> , <div lang="en-x-mtfrom-de">Change from an entrepreneur subject to VAT to a small business owner</div> , <div lang="en-x-mtfrom-de">Objection UVV</div> , <div lang="en-x-mtfrom-de">Sales tax liability for sales tax advance notification</div> , <div lang="en-x-mtfrom-de">General pre-registration</div>

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procedure</div>, <div lang="en-x-mtfrom-de">UUV -
 General VAT advance notification</div>, <div
 lang="en-x-mtfrom-de">Sales tax review</div>, <div
 lang="en-x-mtfrom-de">VAT prepayment</div>, <div
 lang="en-x-mtfrom-de">VAT advance notification
 UUV</div>, <div lang="en-x-mtfrom-de">Appeals office
 UUV</div>, <div lang="en-x-mtfrom-de">Special
 advance payment UUV</div>, <div
 lang="en-x-mtfrom-de">Input tax</div>, <div
 lang="en-x-mtfrom-de">value added tax</div>, <div
 lang="en-x-mtfrom-de">Companies</div>, <div
 lang="en-x-mtfrom-de">VAT</div>, <div
 lang="en-x-mtfrom-de">VAT</div>, <div
 lang="en-x-mtfrom-de">levy</div>, <div
 lang="en-x-mtfrom-de">tax rate</div>, <div
 lang="en-x-mtfrom-de">transmission</div>, <div
 lang="en-x-mtfrom-de">value added tax</div>, <div
 lang="en-x-mtfrom-de">pre-registration</div>, <div
 lang="en-x-mtfrom-de">Advance payment</div>, <div
 lang="en-x-mtfrom-de">input tax deduction</div>, <div
 lang="en-x-mtfrom-de">Deadline for VAT return</div>

Leistungstyp
Leistungsgruppierung
Verrichtungskennung
SDG-Informationsbereich
Lagen Portalverbund

Einheitlicher Ansprechpartner	Nein
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Fachlich freigegeben am	22.03.2023
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Fachlich freigegen durch

Handlungsgrundlage	§ 18 Value Added Tax Act (UStG)
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Teaser	As a company, you usually have to submit advance sales tax returns to the tax office on a monthly or quarterly basis.
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Volltext	Sales tax is also commonly called value added tax. In particular, it is subject to • Deliveries and other
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services, • the import of goods from non-EU countries – the resulting import VAT is levied by customs – and • the purchase of goods from the countries of the European Union, the so-called intra-community acquisition. The amount of tax varies depending on the type of goods supplied or other services performed: • general tax rate: 19 percent • reduced tax rate: 7 percent , applies for example to the delivery of almost all foodstuffs, except drinks and Restaurant sales (please also note the exceptions below), for local public transport, the transport of passengers by rail and for sales of books and newspapers. • Zero tax rate: A tax rate of 0 percent applies to the supply of certain photovoltaic systems and certain other components of a photovoltaic system. Due to the Corona pandemic , the following exceptions applied or apply: • Temporary reduction of tax rates from 19 to 16 percent and from 7 to 5 percent from 1 July 2020 to 31 December 2020 • for restaurant and catering services – with the exception of Drinks – was or is • from 1 July 2020 to 31 December 2020 the tax rate of 5 percent and • from 1 January 2021 to 31 December 2023 the tax rate is 7 percent. You must pay/remit VAT for your business to the tax office. However, you can regularly reclaim the input tax, i.e., the VAT on incoming invoices. You calculate the difference in your advance VAT return. Pre-registration period If the VAT for the previous calendar year was more than EUR 9,000, you must submit monthly VAT returns for the current year. If the previous year's total tax was between EUR 2,000 and EUR 9,000, you must submit the return quarterly . If it did not exceed EUR 2,000, the tax office may exempt you from submitting advance VAT returns. In this case, only one annual VAT return is required. to transmit. If you had a surplus of more than EUR 9,000 for the previous calendar year, you can choose the calendar month as the advance tax return period instead of the calendar quarter. This choice applies to the entire calendar year. This option must be exercised by February 10 of the current year. If you are starting a business for the first time, the expected tax for the current calendar year applies to the above-mentioned amount limits. In the following year, the actual tax of the previous year must be converted into an annual tax. You are not obliged to submit a monthly VAT

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	<p>return if • You only carry out VAT-free transactions that exclude input tax deduction, • You use the small business regulation and do not have a VAT identification number or • You make use of the special arrangement for flat-rate farmers and foresters.</p>
Erforderliche Unterlagen	<p>• Sales tax pre-registration • upon request, you must send invoices, contracts or similar documents to the tax office</p>
Voraussetzungen	<p>You are self-employed in a commercial or professional activity. This is the case if you want to generate income with it in the long term . For example, your company belongs to one of the following groups: • Natural persons, i.e. individuals, for example: retailers craftsmen and women • legal persons, for example: public company Limited Liability Company (GmbH) cooperative registered association or foundation • Associations of persons, for example: Society under civil law (GbR) General partnership (OHG) Limited partnership (KG).</p>
Kosten	<p>There are no direct costs for the transmission of the advance sales tax return.</p>
Verfahrensablauf	<p>You submit the sales tax pre-registration electronically via the officially designated interface, for example • with the free online product of the financial administration "My ELSTER - your online tax office" or • with a commercial control program. If you use "My ELSTER" , proceed as follows: • Visit, for example, "My ELSTER - your online tax office" on the Internet. • Log in with your access data and your personal security procedures. • Select the menu item "Sales tax pre-registration". • Select the relevant calendar year. • In the next step, select the transfer of previous data or continue without data transfer. • Enter your data on the following pages. "My ELSTER" guides you through the entire process. • At the end of the process, "My ELSTER" checks your details and calculates the due sales tax prepayment or one any excess. • Send the electronic sales tax pre-registration. You must transfer any advance payment that is due to the responsible tax office in good time, or you can give the tax office a SEPA direct debit mandate. You will automatically be reimbursed for any excess. Alternatively, you can</p>

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	transfer the sales tax return directly from a commercial tax program to ELSTER via the electronic interface.
Bearbeitungsdauer	No However, any excess will only be reimbursed after approval by the tax office.
Frist	You must submit the sales tax advance returns no later than the 10th day after the end of the advance return period (month/quarter) . Upon request, the tax office can extend the deadline for the transmission of the preliminary declarations and for the payment of the advance payments by one month (permanent deadline extension) . If you submit the sales tax return on a monthly basis, the granting of a permanent extension of the deadline depends on you making a special advance payment . This amounts to one eleventh of the sum of the advance payments for the previous calendar year.
weiterführende Informationen	https://www.elster.de https://www.elster.de https://www.elster.de/elsterweb/softwareprodukt https://www.elster.de/elsterweb/softwareprodukt 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
Hinweise	If the advance payment or the assessed sales tax is not paid, not paid in full or not on time, there is an administrative offense within the meaning of § 26a UStG, which can be punished with a fine of up to €30,000.
Rechtsbehelf	• Objection • Legal action
Kurztext	Businesses usually have to submit advance VAT returns on a monthly or quarterly basis: monthly if sales tax was more than EUR 7,500 in the previous calendar year quarterly if the sales tax payment in the previous calendar year was more than EUR 1,000 but not more than EUR 7,500 if the amount is not more than EUR 1,000, an annual electronic VAT return is sufficient Pre-registration must always be done online.

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	Responsible: local tax office
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)