

Attachment to the questionnaire for value-added tax registration of entrepreneurs based abroad

1. Name of the company/entrepreneur

2. Types of turnover generated in Germany

	yes	no
a) Delivery (of goods) within Germany	<input type="radio"/>	<input type="radio"/>
b) Intra-community delivery (of goods) from Germany	<input type="radio"/>	<input type="radio"/>
c) Export delivery from Germany	<input type="radio"/>	<input type="radio"/>
d) Issuing of vehicles to local employees	<input type="radio"/>	<input type="radio"/>
e) Work performance pursuant to § 3 section 4 UStG (Value-Added Tax Act)	<input type="radio"/>	<input type="radio"/>
f) Other services pursuant to § 3 section 9 UStG	<input type="radio"/>	<input type="radio"/>
g) Turnover pursuant to § 13b UStG	<input type="radio"/>	<input type="radio"/>
h) Passenger transport	<input type="radio"/>	<input type="radio"/>
i) E-commerce/mail order business	<input type="radio"/>	<input type="radio"/>

3. If deliveries are performed, please outline the route of goods and the accounting process
 - a) From which place are the goods sent/delivered?
 - b) Which states are the goods sent/delivered to?
 - c) Are deliveries made from the headquarters in the company's home country?
 - d) Who arranges for the transport/shipping of the goods (please include the corresponding EORI number for imports into the EU)?
 - e) From where do you source the goods?
 - f) Who holds the right of disposal of the goods at the time of import, if goods are imported from a third country?
 - g) Are goods purchased from or transported to another EU member state in the form of intra-community transactions?
 - h) Where are the goods stored temporarily (please enclose a copy of the storage contract, if applicable)?
 - i) Do you operate a consignment warehouse in Germany, and if so, where?
 - j) In the case of e-commerce activities, please enclose the following documents: indication of the account name, copies of the fulfilment agreement, the storage contract, and precise information about storage locations, and an overview of sales realised via the respective online platform to date
 - k) If you arrange for the delivery of goods in the form of a mail order business (B2C), please indicate whether you opt to waive the application of § 3c UStG if turnover is below the threshold (see § 3c section 4 UStG).
Please note that the waiver can only be declared uniformly for all EU member states and the declaration binds you for at least two years.

4. Please describe any other services provided, if applicable (§ 3a UStG).

Please list all individual services provided in the area of e-commerce (e. g. mail order business, betting/lottery/gambling, etc.)

5. How are orders placed and handled in Germany?

6. Do you have permanent offices/premises subject to value-added tax in Germany (section 3a. 1 paragraph 3 UStAE (Value-Added Tax Application Decree))?

If so, please describe the set-up:

- a) What is the structure of the premises (please enclose rental agreement!)?
- b) Which equipment is present at the site (office equipment, vehicles, etc.)?
- c) To what extent do you employ staff, if at all?
- d) Which services are provided from the permanent offices/premises subject to value-added tax?
- e) To what extent does the branch make independent decisions?
- f) Is there an independent management that is authorised to represent the company with legal effect?
- g) Are contracts negotiated and concluded with customers?
- h) Where do accounting and documentation take place?

7. Have you submitted an application for reimbursement of input tax with the Federal Central Tax Office (Bundeszentralamt für Steuern), and if so for which periods of time?

8. Only in the case of turnover generated through letting of a property or part thereof:

Central competent tax offices for value-added tax for companies whose offices or management are based abroad, are determined pursuant to § 21 section 1 sentence 2 AO (Tax Code) in conjunction with the Umsatzsteuerzuständigkeitsverordnung (Responsibility Ordinance for Value-Added Tax). If these companies are also subject to income taxation, it may therefore be the case that different finance offices are locally responsible for income and value-added tax. To prevent having to correspond with two tax offices in such a case, the tax offices may make a responsibility agreement pursuant to § 27 AO (Tax Code) to arrange that the competent tax office for income tax also handles matters relating to value-added tax for your company.

I/we agree that this type of responsibility agreement may be arranged.

Yes ☐

No ☐