|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Questionnaire for value-added tax registration of entrepreneurs with registered offices abroad** | | | | | | | | | | | | | | | | | | | | |
| Tax number / reference number | | | | | | | | | | | |  | | | Receipt stamp or date of receipt | | | | | |
|  | | | | | | | | | | | | | | | | | | | | |
| **1. General company details** | | | | | | | | | | | | | | | | | | | | |
| 1.1. Address **abroad** and contact details of the entrepreneur | | | | | | | | | | | | | | | | | | | | |
|  | | Company name | | | | | | | | | | | | | | | | | | |
| Registered office (street, house number, postcode, town) | | | | | | | | | | | | | | | | Country | | |
| Place the company management is based, if different (street, house number, postcode, town) | | | | | | | | | | | | | | | | Country | | |
| Postbox, postcode (street address), town | | | | | | | | | | | | | | | | Country | | |
|  | | | | | | | | | | | | | | | |  | | |
| Email | | | | | | | | | | | | | | | | Phone / fax | | |
| **Please enter your email address only, if you agree to communication via email.  (please refer to the separate form)** | | | | | | | | | | | | | | | | | | |
| **Please enclose a residence certificate issued by the foreign tax authority!** | | | | | | | | | | | | | | | | | | |
| Address in Germany (if applicable) | | | | | | | | | | | | | | | | | | | | |
|  | | Registered office (street, house number, postcode, town) | | | | | | | | | | | | | | | | | | |
| Place the company management is based, if different (street, house number, postcode, town) | | | | | | | | | | | | | | | | | | |
| Postbox, postcode (street address), town | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | |  | | |
| Email | | | | | | | | | | | | | | | | Phone / fax | | |
| 1.2. Operating facilities | | | | | | | | | | | | | | | | | | | | |
|  | | **Please enclose contracts!** | | | | | | | | | | | | | | | | | | |
| No | | | | Yes address (street, house number, postcode, town)  1.  2.  **If there are more than two operating facilities, please enclose a separate list.** | | | | | | | | | | | | | | |
| 1.3. Form of company **(Please enclose the corresponding contracts!)** | | | | | | | | | | | | | | | | | | | | |
|  | |  | | Established as of | | | | | | | | Relocated as of | | | | | | | | |
|  | | Taken over on | | | | | | | | Restructured as of | | | | | | | | |
| 1.4. Legal form of the company/association | | | | | | | | | | | | | | | | | | | | |
|  | | Company constituted under civil law | | | | | | | | | | Atypical silent partnership | | | | | | | | |
| General partnership | | | | | | | | | | Working group in the construction industry | | | | | | | | |
| Limited partnership | | | | | | | | | | GmbH & Co. KG (Limited commercial partnership where the limited partner is the managing company. Please enclose articles of association of the LLP.) | | | | | | | | |
| Partnership company | | | | | | | | | |
| Public limited company | | | | | | | | | | Private limited company | | | | | | | | |
| **For foreign companies, please indicate the applicable foreign designation!** (S.A. Ltd. doo dooel etc.) | | | | | | | | | | | | | | | | | | |
| 1.5. Chamber affiliation (Chamber of Crafts / Chamber of Industry and Commerce) | | | | | | | | | | | | | | | | | | | | |
| yes no | | | | | | | | | | | | | | | | | | | | |
| 1.6. Entered in the commercial register of the home country | | | | | | | | | | | | | | | | | | | | |
|  | | yes, since (please enclose excerpt from the commercial register incl. translation)  no | | | | | | | | | | Registration is intended.  An application has been submitted to the commercial register. | | | | | | | | |
| Is the company entered in the commercial register in the Federal Republic of Germany?  no yes **(Please enclose certificate of registration.)**  If so, has a corresponding branch office been established?  yes no | | | | | | | | | | | | | | | | | | |
| 1.7. Which local facilities exist that serve your company (e. g. site huts, equipment sheds, office space, accommodation units, payroll office, workshop, etc.)? **(Please enclose a list including location details and dates since when the facilities exist!)** | | | | | | | | | | | | | | | | | | | | |
| 1.7.1. Do you operate any permanent local facilities or installations in the Federal Republic of Germany, other than those listed under 1.7. (branch office, warehouse, administrative office, office premises, production site, other)? | | | | | | | | | | | | | | | | | | | | |
| no yes **(Please enclose a separate list including location details and dates since when the facilities exist!)** | | | | | | | | | | | | | | | | | | | | |
| 1.7.2. Do you rent the facilities or installation listed under 1.7. and 1.7.1. from companies based in the Federal Republic of Germany, or have you been granted rights of joint use that are not of a temporary nature? | | | | | | | | | | | | | | | | | | | | |
| no yes **(Please enclose contracts!)** | | | | | | | | | | | | | | | | | | | | |
| 1.7.3. For which purposes do you operate the facilities or installations indicated under 1.7. and 1.7.1.? **(Please indicate in the respective separate list!)** | | | | | | | | | | | | | | | | | | | | |
| 1.8. Does the company that is to be registered undertake active business operations outside of the Federal Republic of Germany? | | | | | | | | | | | | | | | | | | | | |
| no yes **(Please indicate exact activities and scope thereof!)** | | | | | | | | | | | | | | | | | | | | |
| 1.9. How much is the company’s capital stock? **(please indicate currency)** | | | | | | | | | | | | | | | | | | | | |
| 1.10. Location of company management **(Indicate only, if different from the company address!)** | | | | | | | | | | | | | | | | | | | | |
| 1.11. Is the company already registered for tax purposes? | | | | | | | | | | | | | | | | | | | | |
| no yes **(Please enter the following details!)** | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | Tax office Tax number  Wage tax  Corporation tax  Income tax  Value-added tax | | | | | | | | | | | | | | |
| 1.12. Has notification of operations been submitted to the competent municipality, pursuant to § 14 of the German Trade Regulations (Gewerbeordnung)? | | | | | | | | | | | | | | | | | | | | |
| no yes | | | | | | | | | | | | | | | | | | | | |
| 1.13 When did the company take up operations in the Federal Republic of Germany? | | | | | | | | | | | | | | | | | | | | |
| 1.14. Area of activity **(Please give a detailed account of your company’s activities in Germany!)** | | | | | | | | | | | | | | | | | | | | |
| 1.15. Previous operational circumstances: Have commercial/self-employed (freelance) activities been carried out in the past five years? | | | | | | | | | | | | | | | | | | | | |
| no yes **(Please describe the nature and duration of the activities!)** | | | | | | | | | | | | | | | | | | | | |
| 1.16. Bank details for tax reimbursements and direct debit transfer | | | | | | | | | | | | | | | | | | | | |
|  | | Bank details for reimbursements **Please ensure that the details indicated here are identical with those registered with your banking institution (full account number, identical spelling of your name).** | | | | | | | | | | | | | | | | | | |
| IBAN | | | | | | | | | | | | BIC (SWIFT code) | | | | | | |
| Banking institute | | | | | | | | | | | | Account holder | | | | | | |
| **Please ensure for all payments that all required details are entered under intended use. The following details must be indicated for all payments: Tax number, type of tax, period, surname or company name** | | | | | | | | | | | | | | | | | | |
| Would you like to participate in the direct debit scheme?  Yes, I have enclosed the completed SEPA direct debit mandate. | | | | | | | | | | | | | | | | | | |
| **If the account holder and the company that is being registered are not identical, please supply an account authorisation certificate issued by the account holder!** | | | | | | | | | | | | | | | | | | |
| 1.17. Tax counselling in the Federal Republic of Germany | | | | | | | | | | | | | | | | | | | | |
|  | |  | | no | | | |  | yes | | | | | | | | | | | |
| Name | | | | | | | | | | Address | | | | | | | | |
| Phone | | | | | | | | Fax | | | | | | Email | | | | |
|  | | No authorised receiving agents | | | | | | | | Authorised receiving agents (please enclose authorisation document) | | | | | | | | |
| Is the tax advisor also an authorised receiving agent pursuant to § 123 of the Tax Code (Abgabenordnung, AO)? | | | | | | | | | | | | | | | | | | |
|  | | Yes | |  | No. Please indicate an authorised receiving agent under 1.18. | | | | | | | | | | | | | |
| 1.18. Authorised receiving agent   **(Can only be considered, if a separate authorisation document is enclosed.)** | | | | | | | | | | | | | | | | | | | | |
|  | | no | | | | | | yes | | | | | | | | | | | | |
| Name | | | | | | | | | | Address | | | | | | | | |
| Phone | | | | | | | | Fax | | | | | | Email | | | | |
| **If you do not indicate an authorised receiving agent in Germany, correspondence addressed to you/your company may be considered received one month after postal dispatch (§ 123 AO). In the case of taxable organisations that are based in the countries listed in the Tax Code Application Decree (Anwendungserlass zur Abgabenordnung, AEAO) regarding § 122 AO, paragraph 3.1.4.1, decisions made by the tax office (tax assessments, decisions regarding objections, etc.) will be publicly delivered pursuant to § 10 of the Law on Service in Administrative Procedures (Verwaltungszustellungsgesetz, VwZG).** | | | | | | | | | | | | | | | | | | |
| 1.19. Has a permanent representative in the Federal Republic of Germany been appointed pursuant to § 13 AO? | | | | | | | | | | | | | | | | | | | | |
|  | | no | | | | | | yes | | | | | | | | | | | | |
| Name | | | | | | | | | | Address | | | | | | | | |
| Phone | | | | | | | | Fax | | | | | | | Email | | | |
| 1.20. Application for reimbursement of input tax: Has the company ever submitted an application for reimbursement of input tax to the Federal Central Tax Office (Bundeszentralamt für Steuern)? | | | | | | | | | | | | | | | | | | | | |
| no yes **(for the following periods:)** | | | | | | | | | | | | | | | | | | | | |
| 1.21. Information regarding profit determination | | | | | | | | | | | | | | | | | | | | |
|  | | Cash income statement  Asset evaluation (balance sheet); opening balance sheet is enclosed.   will be provided later.  Does the financial year differ from the calendar year? yes no | | | | | | | | | | | | | | | | | | |
| 1.22. For companies: Representation of the company | | | | | | | | | | | | | | | | | | | | |
|  | |  | Managing director | | | | | | | | | | | | | | | | | |
|  | Associate(s)/partner(s) | | | | | | | | | | | | | | | | | |
| Name, address, phone, fax, email | | | | | | | | | | | | | | | | | | |
| Name, address, phone, fax, email | | | | | | | | | | | | | | | | | | |
| 1.23. For companies: Details of the associates/partners   **(If there are more than two associates/partners, please enclose a separate list with consecutive numbering of the details listed below for this section!)** | | | | | | | | | | | | | | | | | | | | |
|  | | Name, company | | | | | | | | |  | | | | | | | |  | |
| Address | | | | | | | | |  | | | | | | | |  | |
| Date of birth/date of incorporation | | | | | | | | |  | | | | | | | |  | |
| Profession/activity/type of company | | | | | | | | |  | | | | | | | |  | |
| Nature of involvement | | | | | | | | |  | | | | | | | |  | |
| Share of results in % | | | | | | | | |  | | | | | | | |  | |
| Tax office/tax number | | | | | | | | |  | | | | | | | |  | |
| **2. Value-added tax** | | | | | | | | | | | | | | | | | | | | |
| 2.1. Expected turnover in the Federal Republic of Germany | | | | | | | | | | | | | | | | | | | | |
|  | | in the year operations are taken up  EUR | | | | | | | | | | in the following year  EUR | | | | | | | | |
| 2.2. Taxation of payments on accruals/cash basis | | | | | | | | | | | | | | | | | | | | |
|  | | I calculate value-added tax based on | | | | | | | | | | | | | | | | | | |
| agreed upon payments  **(accruals basis).** | | | | | | | | received payments.  I hereby apply for taxation on **cash basis.** | | | | | | | | | | |
| 2.3. Permanent extension | | | | | | | | | | | | | | | | | | | | |
|  | |  | | I would like to take advantage of the **permanent extension** of the deadline for submitting value-added tax returns. I am aware that where value-added tax returns are submitted monthly, a special advance amount shall be calculated and paid. I am aware that the tax office may revoke a permanent extension pursuant to § 18 of the Value-Added Tax Act (UStG) in conjunction with section 18.4 of the Value-Added Tax Application Decree (UStAE). The application for permanent extension must be transmitted electronically. | | | | | | | | | | | | | | | | |
| 2.4. Value-added tax identification number (VATIN) | | | | | | | | | | | | | | | | | | | | |
|  | |  | | I need a VATIN to participate in intra-Community trade.  Additional information for entrepreneurs,   * who only generate tax-exempt turnover, and are thus excluded from input tax deduction, * for whose turnover no value-added tax is applied pursuant to § 19 section 1 of the value-added tax Act (UStG), * who pay tax on their turnover, based on the average rates provided in § 24 UStG:   I am applying for a VATIN, because  intra-Community deliveries are performed;  taxation applies for intra-Community purchases, as it is expected that the  annual purchasing threshold of EUR 12,500   will be exceeded (§ 1a section 3 UStG);  will not be exceeded but the purchasing threshold arrangement is waived for a duration of at least two years (§ 1a section 4 UStG).  new vehicles or particular excise-duty goods will be purchased inside the Community (§ 1a section 5 UStG) | | | | | | | | | | | | | | | | |
|  | |
|  | | I was issued the following VATIN for activities performed in the past:  VATIN: Date of issue: | | | | | | | | | | | | | | | | |
|  | |
| 2.5. Do you maintain business relationships with companies from the Federal Republic of Germany? | | | | | | | | | | | | | | | | | | | | |
|  | |  | | no yes **(Please indicate the names and addresses of these companies.   In addition to this, please enclose the written orders placed with your company.)** | | | | | | | | | | | | | | | | |
|  | |  |  | | | | | | | | | | | | | | | |
| 2.6. Since when has your company been carrying out activities subject to value-added tax in Germany?  **(Please provide this information, even if all turnover is exempt from value-added tax or limited to payments to employees.)** | | | | | | | | | | | | | | | | | | | | |
| 2.7. Are the customers/service recipients of your company other companies, or non-entrepreneurs, or small-scale entrepreneurs pursuant to § 19 UStG? | | | | | | | | | | | | | | | | | | | | |
|  | | entrepreneurs small-scale entrepreneurs pursuant to § 19 UStG private individuals | | | | | | | | | | | | | | | | | | |
| Is value-added tax indicated separately on the invoices issued to your customers?  yes no | | | | | | | | | | | | | | | | | | |
| 2.8. What will be the total payable value-added tax amount per calendar year? | | | | | | | | | | | | | | | | | | | | |
| 2.9. How much taxable and tax-exempt turnover do you expect? | | | | | | | | | | | | | | | | | | | | |
| 2.10. Do you import or intend to import items from abroad (beyond Community territory in the sense of the UStG)? | | | | | | | | | | | | | | | | | | | | |
|  | | no yes **(expected total value of imported goods:)** | | | | | | | | | | | | | | | | | | |
| **3. Employees** | | | | | | | | | | | | | | | | | | | | |
| 3.1. Date from when staff members will be employed, including managing directors: | | | | | | | | | | | | | | | | | | | | |
| 3.2. Expected number of employees: | | | | | | | | | | | | | | | | | | | | |
| 3.2.1. Where are the employees from? **(please indicate countries)** | | | | | | | | | | | | | | | | | | | | |
| 3.3. Where does payroll accounting take place? | | | | | | | | | | | | | | | | | | | | |
| 3.4. Which payments are made in addition to regular earnings (wage, salary)  **(e. g. holiday pay, Christmas bonus, royalties, surcharges for Sunday, holiday or night work)** | | | | | | | | | | | | | | | | | | | | |
| 3.5. Which non-cash remunerations are granted?  **(free or discounted company or rental apartments, lunch, private use of company cars, private use of telephones, etc.)** | | | | | | | | | | | | | | | | | | | | |
| 3.6. Which costs are refunded to the employees?  **(travel costs, entertainment expenses, commuting costs, etc.)** | | | | | | | | | | | | | | | | | | | | |
| 3.7. How are tax deduction amounts calculated? | | | | | | | | | | | | | | | | | | | | |
|  | | manually based on a table automatically using payroll software | | | | | | | | | | | | | | | | | | |
| **4. Documents to be enclosed** | | | | | | | | | | | | | | | | | | | | |
|  | | The following documents must be enclosed in addition to the certificates requested in the questionnaire: | | | | | | | | | | | | | | | | | | |
|  | | Rental agreements for office and storage space, buildings, etc. | | | | | | | |  | Attachment to the questionnaire for value-added tax registration of entrepreneurs | | | | | | | |
|  | | Original paper sheet bearing the company’s letterhead | | | | | | | |  |
|  | | Receiving authorisation certificate | | | | | | | |  |  | | | | | | | |
|  | | Authorisation for representation in tax-related matters | | | | | | | |  |  | | | | | | | |
| **I hereby confirm that the information I have provided above is true to the best of my knowledge and belief.** | | | | | | | | | | | | | | | | | | | | |
|  | Place, date | | | | | | | | | | | signature of the taxable person, or the representative, or authorised individual and stamp if applicable | | | | | | | |  |
|  | | | | | | | | | | | | | | | | | | | | |