

**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. When did the company take up operations in the Federal Republic of Germany?**

**1.3. Field of activities (see attachment to the questionnaire)**

**Please give a detailed account of your company's activities in Germany.**

<b>1.4. Operating facilities</b>			
	<p><b>Please enclose contracts!</b></p> <p> <input type="checkbox"/> No      <input type="checkbox"/> Yes      address (street, house number, postcode, town)         </p> <p>1. <input style="width: 500px;" type="text"/></p> <p>2. <input style="width: 500px;" type="text"/></p> <p style="text-align: center;">If there are more than two operating facilities, please enclose a separate list.</p>		
<b>1.5. Form of company (Please enclose the corresponding contracts!)</b>			
	<p> <input type="checkbox"/> Established as of <input style="width: 100px;" type="text"/>      <input type="checkbox"/> Relocated as of <input style="width: 100px;" type="text"/> </p> <p> <input type="checkbox"/> Taken over on <input style="width: 100px;" type="text"/>      <input type="checkbox"/> Restructured as of <input style="width: 100px;" type="text"/> </p>		
<b>1.6. Legal form of the company/association</b>			
	<table style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Company constituted under civil law  <input type="checkbox"/> General partnership  <input type="checkbox"/> Limited partnership  <input type="checkbox"/> Partnership company  <input type="checkbox"/> Public limited company         </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Atypical silent partnership  <input type="checkbox"/> Working group in the construction industry  <input type="checkbox"/> GmbH &amp; Co. KG (Limited commercial partnership where the limited partner is the managing company. Please enclose articles of association of the LLP.)  <input type="checkbox"/> Private limited company         </td> </tr> </table> <p><b>For foreign companies, please indicate the applicable foreign designation!</b> (S.A. Ltd. doo dooel etc.)</p>	<input type="checkbox"/> Company constituted under civil law <input type="checkbox"/> General partnership <input type="checkbox"/> Limited partnership <input type="checkbox"/> Partnership company <input type="checkbox"/> Public limited company	<input type="checkbox"/> Atypical silent partnership <input type="checkbox"/> Working group in the construction industry <input type="checkbox"/> GmbH & Co. KG (Limited commercial partnership where the limited partner is the managing company. Please enclose articles of association of the LLP.) <input type="checkbox"/> Private limited company
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<b>1.7. Chamber affiliation (Chamber of Crafts / Chamber of Industry and Commerce)</b>			
	<p><input type="checkbox"/> yes      <input type="checkbox"/> no</p>		
<b>1.8. Entered in the commercial register of the home country</b>			
	<table style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> yes, since <input style="width: 50px;" type="text"/> (please enclose excerpt from the commercial register incl. translation)  <input type="checkbox"/> no         </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Registration is intended.  <input type="checkbox"/> An application has been submitted to the commercial register.         </td> </tr> </table> <p>Is the company entered in the commercial register in the Federal Republic of Germany?</p> <p> <input type="checkbox"/> no      <input type="checkbox"/> yes (Please enclose certificate of registration.)     </p> <p>If so, has a corresponding branch office been established?</p> <p> <input type="checkbox"/> yes      <input type="checkbox"/> no     </p>	<input type="checkbox"/> yes, since <input style="width: 50px;" type="text"/> (please enclose excerpt from the commercial register incl. translation) <input type="checkbox"/> no	<input type="checkbox"/> Registration is intended. <input type="checkbox"/> An application has been submitted to the commercial register.
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<b>1.9. 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!)</b>			
<p><b>1.9.1. 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)?</b></p> <p> <input type="checkbox"/> no      <input type="checkbox"/> YES (Please enclose a separate list including location details and dates since when the facilities exist!)     </p>			
<p><b>1.9.2. 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?</b></p> <p> <input type="checkbox"/> no      <input type="checkbox"/> YES (Please enclose contracts!)     </p>			
<p><b>1.9.3. For which purposes do you operate the facilities or installations indicated under 1.7. and 1.9.1.? (Please indicate in the respective separate list!)</b></p>			

1.10. Does the company that is to be registered undertake active business operations outside of the Federal Republic of Germany? <input type="checkbox"/> no <input type="checkbox"/> YES (Please indicate exact activities and scope thereof!) <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>																		
1.11. How much is the company's capital stock? (please indicate currency) <span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px; vertical-align: middle;"></span>																		
1.12. Location of company management (Indicate only, if different from the company address!) <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div>																		
1.13. Is the company already registered for tax purposes? <input type="checkbox"/> no <input type="checkbox"/> YES (Please enter the following details!) <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th></th> <th style="text-align: center; border-bottom: 1px solid black;">Tax office</th> <th style="text-align: center; border-bottom: 1px solid black;">Tax number</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/> Wage tax</td> <td style="border: 1px solid black; width: 150px; height: 20px;"></td> <td style="border: 1px solid black; width: 150px; height: 20px;"></td> </tr> <tr> <td><input type="checkbox"/> Corporation tax</td> <td style="border: 1px solid black; width: 150px; height: 20px;"></td> <td style="border: 1px solid black; width: 150px; height: 20px;"></td> </tr> <tr> <td><input type="checkbox"/> Income tax</td> <td style="border: 1px solid black; width: 150px; height: 20px;"></td> <td style="border: 1px solid black; width: 150px; height: 20px;"></td> </tr> <tr> <td><input type="checkbox"/> Value-added tax</td> <td style="border: 1px solid black; width: 150px; height: 20px;"></td> <td style="border: 1px solid black; width: 150px; height: 20px;"></td> </tr> </tbody> </table>					Tax office	Tax number	<input type="checkbox"/> Wage tax			<input type="checkbox"/> Corporation tax			<input type="checkbox"/> Income tax			<input type="checkbox"/> Value-added tax		
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<input type="checkbox"/> Corporation tax																		
<input type="checkbox"/> Income tax																		
<input type="checkbox"/> Value-added tax																		
1.14. Has notification of operations been submitted to the competent municipality, pursuant to §14 of the German Trade Regulations (Gewerbeordnung)? <input type="checkbox"/> no <input type="checkbox"/> yes																		
1.15. Previous operational circumstances: Have commercial/self-employed (freelance) activities been carried out in the past five years? <input type="checkbox"/> no <input type="checkbox"/> YES (Please describe the nature and duration of the activities!) <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div>																		
1.16. Bank details for tax reimbursements and direct debit transfer																		
<b>Bank details for reimbursements</b> Please ensure that the details indicated here are <u>identical</u> 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?  <input type="checkbox"/> Yes, I have enclosed the completed SEPA direct debit mandate.																		
If the account holder and the company that is being registered are <u>not</u> identical, please supply an account authorisation certificate issued by the account holder!																		
1.17. Tax counselling in the Federal Republic of Germany																		
<input type="checkbox"/> no		<input type="checkbox"/> yes																
Name		Address																
Phone	Fax	Email																

	<input type="checkbox"/> No authorised receiving agents		<input type="checkbox"/> 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)? <input type="checkbox"/> Yes <input type="checkbox"/> No. Please indicate an authorised receiving agent under 1.18.			
<b>1.18. Authorised receiving agent (Can only be considered, if a separate authorisation document is enclosed.)</b>				
	<input type="checkbox"/> no		<input type="checkbox"/> 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).			
<b>1.19. Has a permanent representative in the Federal Republic of Germany been appointed pursuant to § 13 AO?</b>				
	<input type="checkbox"/> no		<input type="checkbox"/> yes	
	Name		Address	
	Phone	Fax	Email	
<b>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)?</b> <input type="checkbox"/> no <input type="checkbox"/> yes (for the following periods:) <input type="text"/>				
<b>1.21. Information regarding profit determination</b>				
	<input type="checkbox"/> Cash income statement <input type="checkbox"/> Asset evaluation (balance sheet); opening balance sheet <input type="checkbox"/> is enclosed. <input type="checkbox"/> will be provided later.			
	Does the financial year differ from the calendar year?    yes <input type="checkbox"/> no <input type="checkbox"/>			
<b>1.22. For companies: Representation of the company</b>				
	<input type="checkbox"/> Managing director			
	<input type="checkbox"/> 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	in the following year
	EUR	EUR

**2.2. Taxation of payments on accruals/cash basis**

	I calculate value-added tax based on	
	<input type="checkbox"/> agreed upon payments (accruals basis).	<input type="checkbox"/> received payments. I hereby apply for taxation on <b>cash basis</b> .

**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 (VAT ID number)**

	<input type="checkbox"/> I need a VAT ID number to participate in intra-Community trade.
	<p>Additional information for entrepreneurs,</p> <ul style="list-style-type: none"> <li>- who only generate tax-exempt turnover, and are thus excluded from input tax deduction,</li> <li>- for whose turnover no value-added tax is applied pursuant to § 19 section 1 of the value-added tax Act (UStG),</li> <li>- who pay tax on their turnover, based on the average rates provided in § 24 UStG:</li> </ul> <p>I am applying for a VAT ID number, because</p> <p><input type="checkbox"/> intra-Community deliveries are performed;</p> <p><input type="checkbox"/> taxation applies for intra-Community purchases, as it is expected that the annual purchasing threshold of EUR 12,500</p> <p><input type="checkbox"/> will be exceeded (§ 1a section 3 UStG);</p> <p><input type="checkbox"/> will not be exceeded but the purchasing threshold arrangement is waived for a duration of at least two years (§ 1a section 4 UStG).</p> <p><input type="checkbox"/> new vehicles or particular excise-duty goods will be purchased inside the Community (§ 1a section 5 UStG)</p> <p><input type="checkbox"/> I need a VAT ID number for trading goods on the Internet via one or more electronic interface(s) as defined by § 25e section 5 UStG.</p>

	<input type="checkbox"/> I was issued the following VAT ID number for activities performed in the past: VAT ID number: <input style="width: 150px;" type="text"/> Date of issue: <input style="width: 150px;" type="text"/>
2.5. Do you maintain business relationships with companies from the Federal Republic of Germany?	
	<input type="checkbox"/> no <input type="checkbox"/> YES (Please indicate the names and addresses of these companies. In addition to this, please enclose the written orders placed with your company.) <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>
2.6. Since when has your company been carrying out activities subject to value-added tax in Germany? <input style="width: 100px;" type="text"/> (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?	
	<input type="checkbox"/> entrepreneurs <input type="checkbox"/> small-scale entrepreneurs pursuant to § 19 UStG <input type="checkbox"/> private individuals
	Is value-added tax indicated separately on the invoices issued to your customers? <input type="checkbox"/> yes <input type="checkbox"/> no
2.8. What will be the total payable value-added tax amount per calendar year? <input style="width: 150px;" type="text"/>	
2.9. How much taxable and tax-exempt turnover do you expect? <input style="width: 150px;" type="text"/>	
2.10. Do you import or intend to import items from abroad (beyond Community territory in the sense of the UStG)? <input type="checkbox"/> no <input type="checkbox"/> YES (expected total value of imported goods:) <input style="width: 150px;" type="text"/>	
<b>3. Employees</b>	
3.1. Date from when staff members will be employed, including managing directors: <input style="width: 250px;" type="text"/>	
3.2. Expected number of employees: <input style="width: 150px;" type="text"/>	
3.2.1. Where are the employees from? (please indicate countries) <div style="border: 1px solid black; height: 30px; margin-top: 5px;"></div>	
3.3. Where does payroll accounting take place? <input style="width: 250px;" type="text"/>	
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) <input style="width: 250px;" type="text"/>	
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.) <input style="width: 250px;" type="text"/>	

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:

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> Rental agreements for office and storage space, buildings, etc. | <input type="checkbox"/> Attachment to the questionnaire for value-added tax registration of entrepreneurs |  |
| <input type="checkbox"/> Original paper sheet bearing the company's letterhead           |  |  |
| <input type="checkbox"/> Receiving authorisation certificate                             | <input type="checkbox"/> <table border="1"><tr><td></td></tr></table>                                      |  |
|  |  |  |
| <input type="checkbox"/> Authorisation for representation in tax-related matters         | <input type="checkbox"/> <table border="1"><tr><td></td></tr></table>                                      |  |
|  |  |  |

**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