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| **Questionnaire for value-added tax registration of**  **online retailers based abroad** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tax number / reference number | | | | | | | | | | | | | | | | |  | | | | | | | | Receipt stamp or date of receipt | | | | | |
| **1. General company details** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| * 1. Address | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | Company name | | | | | | | | | | | | | | | | | | | | | | | | | | Legal form | | |
| 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!** | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1.2. Do you operate permanent facilities or installations in the Federal Republic of Germany?   (branch office, operating premises, warehouse, office premises, production site, other) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | **Please enclose contracts!** | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| No | | | | | | | Yes | | | | | Please enclose a separate list including location details and the date the facility came into existence. | | | | | | | | | | | | | | | | |
| 1.3. Is the company registered for tax purposes in the Federal Republic of Germany, or   has it been registered in the past? | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | |  | No | | | | | | | | | | | Tax office | | | | | | | | | | | | | | Tax number | | |
|  | |  | Yes | | | | | | | | | | |  | | | | | | | | | | | | | |  | | |
| 1.4. Is the company registered for tax purposes in another EU member state? | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | Value added tax identification number | | | | | | | | | | | | | | | |  | | | | | | | | | | | | |
| 1.5. Date operations were taken up in the Federal Republic of Germany | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | |
| 1.6. Field of activities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | |  | | | | | | | | | | | | | | | | | | | Designation | | | | | | | | | |
| Trade in goods | | | | | | | | | | | | | | | | | | |  | | | | | | | | | |
| Electronic services | | | | | | | | | | | | | | | | | | |  | | | | | | | | | |
| 1.7. Bank details | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | 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, account 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!** | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1.8. 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 1.9. | | | | | | | | | | | | | | | | | | | | | | | |
| 1.9. Authorised receiving agent | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | Name | | | | | | | | | | | | | | | | | | | Address | | | | | | | | | |
| Phone | | | | | | | | | | | | Fax | | | | | | | | | | | | Email | | | | |
| When requesting certification of registration for tax purposes (§ 22f section 1 sentence 2 UStG (Value-Added Tax Act)), online retailers without their permanent or usual place of residence, registered offices, or company management based in the Federal Republic of Germany, another member state of the European Union, or a state for which the Agreement on the European Economic Area applies, must name an **authorised receiving agent based in the Federal Republic of Germany** (§ 22f section 1 sentence 4 UStG, in conjunction with § 123 of the Tax Code AO) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1.10. For companies: Representation of the company | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | |  | Managing director | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | Associate(s)/partner(s) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Name, address, phone, fax, email | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Name, address, phone, fax, email | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1.11. 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 this year  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. | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | I was issued the following VATIN for activities performed in the past: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | VATIN | | | | |  | | | | | | | | | | | | Date of issue | | | | | | | | |  | |
| 2.5. Special duties for operators of electronic market places | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | |  | I am going to trade via a/multiple electronic market place(s) in the sense of § 25e section 5 UStG. For this purpose, I request **certification of registration as a taxable person/company pursuant to § 22f section 1 sentence 2 UStG**, for presentation to the operator(s) of the electronic market place(s) in the sense of § 25e section 6 UStG. | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | Please send the certificate pursuant to § 22f section 1 sentence 2 UStG to me(\*) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | | using the email address indicated under 1.1. | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | | using the following email address: | | | | | | | | | | |  | | | | | | | | | | | | | | |
| **3. Further details** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1. How are the goods sold? | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | |  | I sell goods via my own online store. | | | | | | | | | Web address (URL) | | | | | | | | | | | | | | | | | | |
|  | I sell goods via a/multiple electronic market place(s) (§ 25e section 5 UStG) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | Number | | | Name of the electronic market place | | | | | | | | | | | | | | | | | Identification reference (e. g. account name) | | | | | | | |
| 1 | | |  | | | | | | | | | | | | | | | | |  | | | | | | | |
| 2 | | |  | | | | | | | | | | | | | | | | |  | | | | | | | |
| 3 | | |  | | | | | | | | | | | | | | | | |  | | | | | | | |
| If you are active on more than three electronic market places:  a separate list is enclosed | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2. Are the goods stored in the Federal Republic of Germany or in another EU member   state before they are sold? | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | |  | No | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | Yes, as follows: | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | Number | | | Address | | | | | | | | | | | | | | | | | | | | | | The warehouse contract is enclosed. | | |
| 1 | | |  | | | | | | | | | | | | | | | | | | | | | |  | | |
| 2 | | |  | | | | | | | | | | | | | | | | | | | | | |  | | |
| 3 | | |  | | | | | | | | | | | | | | | | | | | | | |  | | |
| If more than three warehouses are used: a separate list is enclosed | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3. With which companies do you have fulfilment contracts? | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | Number | | Name | | | | | | | Address | | | | | | | | | | | | | | | | | The contract is enclosed. | | |
| 1 | |  | | | | | | |  | | | | | | | | | | | | | | | | |  | | |
| 2 | |  | | | | | | |  | | | | | | | | | | | | | | | | |  | | |
| 3 | |  | | | | | | |  | | | | | | | | | | | | | | | | |  | | |
| If there are more than three contracts: a separate list is enclosed | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.4. | | 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 section 3 UStG (Value-Added Tax Act) if turnover is below the thresholds (see § 3c section 4 UStG). *Please note that this waiver must be declared separately for each destination country (enclose as attachment, if applicable), and that you are bound to the declaration for a minimum of two years.* | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **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. | | | | | | | | | | | | | | |  | | | |  | | | | | | | | |
|  | |  | 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 | | | | | | | | | | | | | |  |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |