

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		
1.1. 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!		
Please enclose also an excerpt from the commercial register incl. a translation!		
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!		
<input type="checkbox"/> No	<input type="checkbox"/> 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?		
<input type="checkbox"/> No		
<input type="checkbox"/> Yes	Tax office	Tax number
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 (see attachment to the questionnaire)		
Description:		
<input type="checkbox"/> Other		
<input type="checkbox"/> Trade in goods		
<input type="checkbox"/> 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 submitting an application for tax registration, 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		
<input type="checkbox"/>	Managing director	
<input type="checkbox"/>	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		
<input type="checkbox"/>	agreed upon payments (accruals basis).	<input type="checkbox"/> received payments. I hereby apply for taxation on cash basis.
2.3. Permanent extension		
<input type="checkbox"/>	<p>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.</p> <p>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.</p>	

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.		
<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.		
<input type="checkbox"/>	I was issued the following VAT ID number for activities performed in the past:		
	VAT ID number		Date of issue

3. Further details**3.1. How are the goods sold?**

<input type="checkbox"/>	I sell goods via my own online store.	Web address (URL)	
<input type="checkbox"/>	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:		
<input type="checkbox"/>	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?

<input type="checkbox"/>	No		
<input type="checkbox"/>	Yes, as follows:		
	Number	Address	The warehouse contract is enclosed.
	1		<input type="checkbox"/>
	2		<input type="checkbox"/>
	3		<input type="checkbox"/>
	If more than three warehouses are used: <input type="checkbox"/> a separate list is enclosed		

3.3. With which companies do you have fulfilment contracts?

	Number	Name	Address	The contract is enclosed.
	1			<input type="checkbox"/>
	2			<input type="checkbox"/>
	3			<input type="checkbox"/>
	If there are more than three contracts: <input type="checkbox"/> a separate list is enclosed			

3.4.	<p>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).</p> <p><i>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.</i></p>

4. Documents to be enclosed

The following documents must be enclosed <u>in addition</u> to the certificates requested in the questionnaire:			
<input type="checkbox"/>	Rental agreements for office and storage space, buildings, etc.	<input type="checkbox"/>	
<input type="checkbox"/>	Original paper sheet bearing the company's letterhead	<input type="checkbox"/>	
<input type="checkbox"/>	Receiving authorisation certificate	<input type="checkbox"/>	
<input type="checkbox"/>	Authorisation for representation in tax-related matters	<input type="checkbox"/>	

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
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