

Questionnaire for value-added tax registration of entrepreneurs with registered offices abroad

Tax number / reference number	Receipt stamp or date of receipt
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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!	
<input type="checkbox"/> No <input type="checkbox"/> Yes	address (street, house number, postcode, town)
1.	<input style="width: 90%;" type="text"/>
2.	<input style="width: 90%;" type="text"/>
If there are more than two operating facilities, please enclose a separate list.	

1.3. Form of company (Please enclose the corresponding contracts!)

<input type="checkbox"/> Established as of <input style="width: 100px;" type="text"/>	<input type="checkbox"/> Relocated as of <input style="width: 100px;" type="text"/>
<input type="checkbox"/> Taken over on <input style="width: 100px;" type="text"/>	<input type="checkbox"/> Restructured as of <input style="width: 100px;" type="text"/>

1.4. Legal form of the company/association

<input type="checkbox"/> Company constituted under civil law	<input type="checkbox"/> Atypical silent partnership
<input type="checkbox"/> General partnership	<input type="checkbox"/> Working group in the construction industry

1.12. 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		
1.13. When did the company take up operations in the Federal Republic of Germany? <input type="text"/>		
1.14. Area of activity (Please give a detailed account of your company's activities in Germany!)		
<input type="text"/>		
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!)		
<input type="text"/>		
1.16. Bank details for tax reimbursements and direct debit transfer		
Bank details for reimbursements 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.		
1.18. Authorised receiving agent (Can only be considered, if a separate authorisation document is enclosed.)		
<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).			
1.19. Has a permanent representative in the Federal Republic of Germany been appointed pursuant to § 13 AO?			
<input type="checkbox"/> no		<input type="checkbox"/> 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)?			
<input type="checkbox"/> no		<input type="checkbox"/> yes (for the following periods: <input type="text"/>)	
1.21. Information regarding profit determination			
<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"/>			
1.22. 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			
1.23. 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 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:

<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"/> <input type="text"/>
<input type="checkbox"/> Authorisation for representation in tax-related matters	<input type="checkbox"/> <input type="text"/>

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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