

By PwC Deutschland | 26. August 2021

Questionnaire for VAT registration of foreign entrepreneurs

In a current circular the Federal Finance Ministry introduces model forms for 2021 and subsequent years with respect to the VAT registration of entrepreneurs domiciled abroad.

For the VAT registration of taxpayers domiciled in Germany, the tax authorities use nationwide questionnaires depending and based on the legal form of the business. With respect to the VAT registration of businesses domiciled abroad only regional and state-specific questionnaires are available.

The following up-to-date model forms are now available for tax periods 2021 onwards:

- VAT registration form for non-resident businesses
- Supplement to the VAT registration form
 - Corporations and partnerships
 - Facilities
 - Online trade in goods
 - Passenger transport services
- Continuation sheet for the supplementary sheet “Corporations and partnerships” - Shareholders
- Guidance notes for completing the VAT registration form for non-resident businesses

The relevant model forms are available in German, English and French language and shall be equally valid.

The **forms in English language** can be found **here**.

Source:

Federal Finance Ministry circular dated 24 August 2021 (ref. No. III C 3 - S 7532/19/10002 :003)

Schlagwörter

VAT registration No., foreign entrepreneur