99102092058000

Weiterleitung von Vorsteuervergütungsanträgen inländischer Antragsteller an andere EU-Mitgliedstaaten Durchführung

Modul	**Sachverhalt**
Leistungsschlüssel	99102092058000
Leistungsbezeichnung I	Weiterleitung von Vorsteuervergütungsanträgen inländischer Antragsteller an andere EU-Mitgliedstaaten Durchführung
Leistungsbezeichnung II	Apply for reimbursement of input tax paid in other EU member states
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	

Modul	Sachverhalt
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Durchführung (58)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	09.06.2021
Fachlich freigegen durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ%3AL%3A2008%3A044%3A0023%3A0028%3Ade%3APDF https://www.gesetze-im-internet.de/ustg_1980/__18g.html
Teaser	If you would like a refund of input tax (VAT) paid in another EU country, you can apply for a refund under certain conditions.
Volltext	Companies based in Germany and entitled to deduct input tax will receive a refund of the VAT paid in another EU Member State upon application. The application is forwarded to the Member State of refund if the applicant in the refund period applied for • is to be regarded as a taxable person for VAT purposes, • has not made use of the tax exemption for small businesses, • was not exclusively subject to flat-rate agricultural taxation, or • did not exclusively provide VAT-exempt supplies/services. You must submit the input tax refund applications electronically in the BZSt online portal (BOP).

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	Note: If input tax was paid in non-EU member states, the refund must be applied for directly in these states.
Erforderliche Unterlagen	You must submit the following with your application • all invoice and import documents relevant to the refund application, if required by the Member State of refund
Voraussetzungen	Applications can be submitted by • Companies based in Germany, • who have paid input tax (VAT) in other EU countries Further requirements: • the requested refund amounts to at least EUR 400.00 or a corresponding value converted into local currency or • for a refund period that is the calendar year or the last period of the calendar year, the requested refund is at least EUR 50.00 • You are registered in the BZSt online portal (BOP) or the Elster online portal (EOP) and have a valid BOP or EOP certificate
Kosten	none
Verfahrensablauf	You must submit input tax refund applications in the BZSt online portal (BOP). To do this, you need a certificate for the BZSt online portal (BOP) or for the ElsterOnline portal (EOP). Procedure using an ElsterOnline certificate (recommended for German entrepreneurs and authorized representatives): • Log in with your ElsterOnline certificate. • Complete the form "Application for VAT refund for domestic traders abroad" in full. Note on uploading the required invoice receipts or import documents: if possible, save these locally in a separate directory. Name the documents according to the order in which they are assigned in the refund application. • Upload the receipts directly before sending the application in the menu item "Send your data" after

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	you have checked your application. • The file with the attached receipts must not be larger than 5 megabytes (MB). • Send the application electronically. • Once the application has been sent, you will receive a confirmation of dispatch in your BOP mailbox. • Your application will be checked by the Federal Central Tax Office (BZSt). • After successful verification, the BZSt forwards the application to the Member State of refund. • You will receive an electronic notification from the Member State of refund when the application has been received. The Member State of refund will also inform you whether or not it accepts your application. • If the BZSt refuses to forward your application, you will receive a notification from the BZSt by post. Procedure using the BOP certificate: • You must first register in writing with the BZSt to use the BOP. • Call up the registration form on the BZSt website. Fill it out electronically, print it out and sign it. • Send the form to the BZSt by post together with the required supporting documents. • The BZSt will then send you the activation data by e-mail and the activation code for your account by post. • Activate your BOP account with the data. You will then receive a BOP certificate. You can use this certificate to log in to your BOP account in future. • Complete the form "Application for VAT refund for domestic entrepreneurs abroad" in the BOP. Note on uploading the required invoice receipts or import documents: if possible, save these locally in a separate directory. Name the documents according to the order in which they are assigned in the refund application. • Upload the receipts directly before sending the application in the menu item "Send your data" after you have checked your application. • The file with the attached receipts must not be larger than 5 MB. • Send the application electronically. • Once the application has been sent, you will receive a confirmation of dispatch in your BOP mailbox.

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	• Your application will be checked by the BZSt. • Once it has been successfully checked, the BZSt will forward the application to the Member State of refund. • You will receive an electronic notification from the Member State of refund when the application has been received. The Member State of refund will also inform you whether or not it accepts your application. • If the BZSt refuses to forward your application, you will receive a notification from the BZSt by post.
Bearbeitungsdauer	• for the written application to use the BZSt online portal: 4 to 6 weeks • Decision on forwarding: within 15 days
Frist	Application: within 9 months of the end of the calendar year in which the VAT was incurred
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/Vorsteuerverguetung/InlaendischeUnternehmer/inlaendischeunternehmer.html https://www.bzst.de/SharedDocs/Downloads/DE/Vorsteuer_Verguetung/praeferenzliste_EU_Staaten.pdf?__blob=publicationFile&v=4
Hinweise	
Rechtsbehelf	• Appeal against the refusal of forwarding • Fiscal court action
Kurztext	• Forwarding of input tax refund applications from domestic applicants to other EU member states Implementation • the input tax refund procedure enables German entrepreneurs to obtain a refund of input tax paid in other EU countries • Applications can be submitted: companies based in Germany, who have paid input tax in other EU countries • Information from: Federal Central Tax Office (BZSt) • Application via: Application must be submitted electronically in the BZSt online portal • Responsible: Federal Central Tax Office (BZSt)
Ansprechpunkt	https://www.bzst.de/SiteGlobals/Kontaktformulare/DE/Umsatzsteuer/Vorsteuer/kontakt_node.html

Modul	Sachverhalt
Zuständige Stelle	
Formulare	• Forms: yes • Online procedure possible: yes • Written form required: no • Personal appearance required: no https://www.elster.de/eportal/start https://www.elster.de/bportal/login/softpse https://www.formulare-bfinv.de/ffw/action/invoke.do?id=anmeldung_bop
Ursprungsportal	Weiterleitung von Vorsteuervergütungsanträgen inländischer Antragsteller an andere EU-Mitgliedstaaten Durchführung, Weiterleitung von Vorsteuervergütungsanträgen inländischer Antragsteller an andere EU-Mitgliedstaaten Durchführung