

99102093058000

Vorsteuervergütung an ausländische Unternehmer in EU-Mitgliedstaaten Durchführung

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/102554736/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102093058000
Leistungsbezeichnung I	Vorsteuervergütung an ausländische Unternehmer in EU-Mitgliedstaaten Durchführung
Leistungsbezeichnung II	Request reimbursement of input tax paid in Germany by companies from other EU Member States
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Durchführung (58)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

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Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	17.03.2021
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/_18.html https://www.gesetze-im-internet.de/ustdv_1980/
Teaser	If your company is based in another EU member state, you can apply for reimbursement of the input tax paid in Germany under certain conditions.
Volltext	Upon request, the Federal Central Tax Office (BZSt) will refund input tax (turnover tax) paid in Germany by companies established in other member states of the European Union (EU). You must submit your application for refund of input tax in the electronic portal of the EU member state in which your company is located and registered. The relevant competent authority in your EU member state will then forward your application to the BZSt for processing. Private individuals cannot participate in the input tax refund procedure. Notice: Companies based outside the EU can also apply for input tax refund. To do so, use the form "Application for VAT refund of foreign traders (third countries) in Germany" in the BZStOnline Portal (BOP).
Erforderliche Unterlagen	When submitting your application, you must submit • scanned original documents (invoices and import documents) from a remuneration of EUR 1,000 (excluding VAT) for invoices for fuel from a remuneration of EUR 250.00 (excluding VAT)
Voraussetzungen	Applications for remuneration may be submitted by:

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- Companies based in other EU Member States.

Further requirements:

- You are registered for VAT purposes as an entrepreneur in an EU member state.
- You have neither your registered office nor your management in Germany
- You do not have a permanent establishment in Germany from which taxable sales are made in Germany.
- You are not registered for VAT purposes in Germany during the refund period.
- You do not carry out any sales in Germany, with the exception of Deliveries and services for which the recipient of the service owes sales tax and must pay it to his tax office, or transactions that are subject to individual transport taxation or intra-Community acquisitions and subsequent supplies within the framework of an intra-Community triangular transaction Services that fall under the regulations of the Mini-One-Stop-Shop telecommunications, radio and television broadcasting services or services supplied by electronic means to private individuals in another Member State of the European Union for consideration
- the remuneration period must cover at least 3 consecutive calendar months in a calendar year the period may be less than 3 months if it is the remaining period of the calendar year
- the period of remuneration may not exceed one calendar year
- the periods of applications may not overlap
- You must claim at least EUR 400.00 remuneration if the period of remuneration covers the calendar year or the last period of a calendar year, you must apply for a remuneration of at least EUR 50.00.

Kosten

- none

Verfahrensablauf

You must submit your input tax refund application electronically in the online portal of the EU Member State where your business is located and registered.

- Follow the country-specific instructions for filing in

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	the respective online portal. • Submit your application for the refund of input tax in the online portal of your EU member state. Upload the necessary scanned documents to the online portal. • The competent authority in your EU member state will forward your application to the Federal Central Tax Office (BZSt) for processing. • Once your application has been processed, you will receive a notification of the decision taken. The decision will be sent by post to the address specified in the application.
Bearbeitungsdauer	• for processing the application: usually up to 4 months
Frist	Application deadline: 30.09. of the following year
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/Vorsteuerverguetung/UnternehmerEU/unternehmereu_node.html https://ec.europa.eu/taxation_customs/sites/taxation/files/docs/body/refund_contact_details_table.pdf
Hinweise	
Rechtsbehelf	• Appeal • Tax court action
Kurztext	• Input tax refund to foreign entrepreneurs in EU member states Implementation • Companies based in another EU member state can apply for a refund of the input tax (VAT) paid in Germany • Applications for remuneration can be submitted by: Companies based in other EU member states • Information provided by: competent authority in the respective EU member state • Application via: Application must be made in the electronic portal of the EU Member State in which the entrepreneur is domiciled and registered. • Responsible for processing applications in Germany: Federal Central Tax Office (BZSt)
Ansprechpunkt	https://www.bzst.de/SiteGlobals/Kontaktformulare/DE/Umsatzsteuer/Vorsteuer/kontakt_node.html
Zuständige Stelle	

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Formulare	• Forms: yes • Online procedure possible: yes • Written form required: no • Personal appearance required: no The application must be submitted in the electronic portal of the EU Member State in which the trader is established and registered.
Ursprungsportal	Vorsteuervergütung an ausländische Unternehmer in EU-Mitgliedstaaten Durchführung, Vorsteuervergütung an ausländische Unternehmer in EU-Mitgliedstaaten Durchführung