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**Sachstand**

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**Payment of value added tax (VAT)  
(EZPWD-Anfrage ████████)**

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**1. When do VAT taxpayers (suppliers) have to pay VAT in your country: before or after they receive payment for the goods they have delivered or services they have provided?**

As a rule, the VAT taxpayers in Germany have to pay VAT before they receive the payment for the goods they have delivered or services they have provided. However, there are some exceptions to this rule. Under certain circumstances, taxpayers in Germany are allowed to pay VAT after they receive the payment. For the conditions, see below (A2).

**2. If they pay after they receive payment, are there any conditions for that?**

The option to pay VAT after receiving payment is given to enterprises with a last years turnover of not more than 500,000 Euros. This option is also given to entrepreneurs who are not required to keep records or whose earnings are from self-employment.

**3. What is the period for which VAT is to be calculated?**

As a rule, the VAT is to be calculated at the end of each calendar quarter. Within 10 days after this period entrepreneurs are required to file an electronic provisional return that states their self-assessed tax liability for the elapsed quarter. This amount must then be remitted to the tax office as a prepayment. However, there are the following exceptions to this rule:

1. Entrepreneurs with high tax burdens (more than 7,500 Euros) in the previous year must file provisional returns on a monthly basis.
2. Entrepreneurs newly entering a commercial or professional activity must also file monthly provisional returns for the first two calendar years of business activity.
3. Entrepreneurs that had a low tax burden (not more than 1,000 Euros) or that received a refund in the previous year may be exempted from submitting provisional returns.

**4. When are VAT taxpayers obliged to submit their VAT return?**

At the end of each calendar year, entrepreneurs are required to submit a VAT return that states their self-assessed tax liability for the elapsed calendar year. The VAT return is to be submitted within five month, i.e. until the 31th of May of the following year at the latest.

If the taxation period is shorter, the VAT return is to be submitted within one month after the end of this period. This is the fact in the following cases:

1. For entrepreneurs who perform their professional or commercial activities, only during part of the calendar year, only this part is counted as the taxable period. This is the case if the entrepreneurial activity begins or ends during the year or if an insolvency procedure is opened during the year.
2. Additionally, the tax office can define a shorter tax period if the tax payment seems to be at risk or if the entrepreneur agrees to that shorter period.
3. For Entrepreneurs who are non-EU residents and who exclusively provide non-entrepreneurs based in the EU with telecommunication services, broadcasting and television services and who make use of the option to register in only one EU member state (One-Stop-Shop-Rule) as well as for EU entrepreneurs which provide non-entrepreneurs with the named services (Mini-One-Stop-Shop-Rule), the taxation period is the calendar quarter of

the year. Regarding EU entrepreneurs, this procedure concerns not only entrepreneurs who exclusively provide the named services.

(Ende der Bearbeitung)