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Only by email

Supreme financial authorities
of the states

for information

ELSTER procedure

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DATE December 9, 2024

- Email distribution list U 1 -

SUBJECT **Sample VAT return 2025**

ANNEXES 5

GZ III C 3 - S 7344/19/10002 :007

DOK 2024/1014676

(please state GZ and DOK when replying)

With reference to the outcome of the discussions with the highest financial authorities of the

The following applies to countries:

(1) The following template forms are introduced for the submission of the 2025 VAT return:

- **USt 2 A VAT return 2025**

- **Annex UN to the 2025 VAT return**

- **Annex FV to the 2025 VAT return**

- **USt 2 E Instructions for the VAT return 2025**

- **USt 6 E Instructions for Annex UN 2025**

Page 2 (2) By Article 24 number 9 letter b in conjunction with Article 56 paragraph 1 of the

The new VAT regulation for foreign-based entrepreneurs providing cross-border passenger transport with buses not registered in Germany (Section 18 (12) UStG) will enter into force on the day following its promulgation under the Annual Tax Act 2024 of December 5, 2024 (Federal Law Gazette 2024 I No. 387). This eliminates the reporting requirement under Section 18 (12) Sentence 1 UStG, the certification procedure under Section 18 (12) Sentences 2 and 3 UStG, and the requirement to provide security under Section 18 (12) Sentence 4 UStG. Therefore, the indication of eligible security deposits in the **Annex UN form** is no longer required.

(3) Article 25 number 17 in conjunction with Article 56 paragraph 7 of the Annual Tax Act 2024 of 5 December 2024 (Federal Law Gazette 2024 I No. 387) amends the small business regulation pursuant to Section 19 of the Value Added Tax Act (UStG) with effect from 1 January 2025. Sales generated when the legal requirements are met are treated as tax-free. Pursuant to Section 19 paragraph 1 of the UStG, the legal requirements include:

- the total turnover (Section 19 Paragraph 2 UStG) of the previous year does not exceed €25,000 amounted to
- the total turnover (Section 19 Paragraph 2 UStG) of the current calendar year does not exceed 100,000 € and
- the small business regulation was not waived.

If the conditions are met, the entrepreneur's turnover must be treated as tax-free.

If the turnover limit of €100,000 is exceeded in the current calendar year, the turnover exceeding the limit is subject to standard taxation. In these cases, the entrepreneur must enter the date of the excess in line 16 (code - 136).

In addition to the key figures that are relevant for standard taxation, the tax-free sales within the meaning of Section 19 Paragraph 1 of the VAT Act must be declared in line 48 (key figure - code - 236).

If the entrepreneur wishes to waive the application of the small business regulation, they must notify the tax authorities of this by the last day of February of the second calendar year following the tax period. In this case, the entrepreneur must enter January 1 of the tax period in line 16 (code number - 136).

The declaration of waiver of the application of the small business regulation is irrevocable and binds the entrepreneur for at least five calendar years. For the period after the expiry of the five-year period, the entrepreneur can, in accordance with Section 19 Paragraph 3, Sentence 3 and Sentence 4 of the UStG, revoke the waiver with effect from the beginning of the following calendar year. revoke.

Page 3 An entrepreneur established in the rest of the Community territory may benefit from the tax exemption under

- § 19 paragraph 1 UStG, if - the total domestic turnover according to § 19 paragraph 2 UStG in the previous calendar year did not exceed €25,000,
- the person referred to in Article 288 of Directive 2006/112/EC, as amended determined annual turnover in the Community territory did not exceed €100,000 in the previous calendar year and does not exceed it in the current calendar year, and
- a valid small business identification number issued by the Member State his place of residence.

(4) Article 25(18) in conjunction with Article 56(7) of the Annual Tax Act 2024 of 5 December 2024 (Federal Law Gazette 2024 I No. 387) introduces the special reporting procedure for the application of the tax exemption in another Member State (Section 19a of the VAT Act) with effect from 1 January 2025. Entrepreneurs established in Germany thus have the opportunity to generate tax-exempt sales as small businesses in the rest of the Community.

(5) If the entrepreneur has made tax-free export deliveries (Section 4 No. 1 Letter a in conjunction with Section 6 UStG), these must be declared in line 41 (reference number 752) of the model USt 2 A form. The other tax-free transactions with input tax deduction (line 42), transactions within the meaning of the Offshore Tax Agreement, the Supplementary Agreement to the NATO Status of Forces Agreement and the Supplementary Agreement to the Protocol on NATO Headquarters (line 43) as well as travel services pursuant to Section 25 Paragraph 2 UStG (line 44) must be recorded in the corresponding lines and then entered as a total in line 45 (reference number 237).

(6) The average rates applicable to the respective assessment basis for farmers and foresters (Section 24 (1) Sentence 1 Number 2 of the VAT Act; in the calendar year 2025: 19%) shall be reduced by the rates¹ applicable at the time of the transaction for flat-rate input tax amounts (Section 24 (1) Sentence 3 in conjunction with Sentence 1 Number 2 of the VAT Act). The percentage calculated in this way shall be applied to the assessment basis, and the result shall be entered as the tax amount in line 33 (code number - Kz - 347) of the **model VAT 2 A form** .

(7) The remaining changes in the enclosed sample forms compared to the previous year's models are for the purpose of chronological adjustment or are of an editorial or printing nature.
Art.

¹ The rates are reviewed annually and were established by Article 25(21) in conjunction with Article 56(7) of the Annual Tax Act 2024 of December 5, 2024 (Federal Law Gazette 2024 I No. 387) with effect from January 1, 2025.

Page 4 (8) The forms shall be produced on the basis of the unmodified sample forms.

(9) The VAT return must generally be submitted in an authenticated manner using the officially prescribed data set via the officially designated interface (Section 18(3) Sentence 1 of the VAT Act in conjunction with Section 87a(6) Sentence 1 of the Fiscal Code). Information on this is available at www.elster.de.

This letter is published in the Federal Tax Gazette Part I

On behalf of

This document was created electronically and is valid without a signature.



VAT return

— Entry stamp —

11

To the tax office

Tax number

121

110

1 = Yes

3 Amended tax return A. General information

Economic Identification Number

DE

Name of the entrepreneur

possibly different company name

Type of company

Street

House number

House number suffix

Address supplement

Postal code

Location

Postal code

mailbox

phone

E-mail address

Entrepreneur resident abroad

In this case, please also provide information on Annex UN.

125

1 = Yes

Fiscal representative

In this case, please also provide information on Annex FV.

126

1 = Yes

Change from the small business regulation (Section 19 UStG) to standard taxation

Date of change

136

DDMMYY

Duration of entrepreneurial status

(if not from 1 January to 31 December 2025)

from the

until

17 1. Period

DDMMDD

18 2nd period

DDMMDD

The tax was calculated according to

133

1 = agreed remuneration (Section 16 Paragraph 1 Sentence 1 UStG)

2 = received remuneration (§ 20 UStG)

3 = fees received only for individual parts of the company (Section 20, Sentence 1, Number 2 in conjunction with Sentence 2 or Section 20, Sentence 1, Number 3 UStG)

The final payment must be made within one month of the submission of the tax return (Section 18 Paragraph 4 UStG).

A refund amount will be transferred to the account specified to the tax office, unless the amount is offset against tax debts net is.

20 Settlement of the refund amount desired / refund amount is assigned

129

1 = Yes

Please indicate your offsetting requests on a separate sheet or on the form available from the tax office. The form "Settlement Request" is required.

21 In addition to the information in the tax return, further or different information or facts must be taken into account.

123

1 = Yes

Please enter this information on a separate sheet entitled "Additional information on tax return".

Data protection notice:

The data requested with the tax return are collected on the basis of Sections 149 and 150 of the German Fiscal Code (AO) and Sections 18 and 18b of the German Value Added Tax Act (UStG).

Providing your telephone number and email address is voluntary. Information about the processing of personal data in the tax administration and about your rights under the General Data Protection Regulation as well as your contact persons in data - For further information on tax protection issues, please refer to the general information letter from the tax authorities. This information letter which you can find at www.finanzamt.de (under the heading "Data Protection") or obtain from your tax office.

B. Taxable supplies, other services and gratuitous transfers of value

		Assessment basis without VAT					Tax					
		EUR					EUR					Ct
22	Sales at the general tax rate											
	Supplies and other services at 19%	177										
23	Gratuitous transfers of value											
	Deliveries according to Section 3 Paragraph 1b UStG at 19%	178										
24	Other services according to Section 3 Paragraph 9a VAT at 19%	179										
25	Sales at the reduced tax rate of 7%											
	Supplies and other services at 7%	275										
26	Gratuitous transfers of value											
	Deliveries according to Section 3 Paragraph 1b UStG at 7%	195										
27	Other services according to Section 3 Paragraph 9a VAT at 7%	196										
28	Sales at the reduced tax rate of 0%											
	Deliveries and other services at 0%	157										
29	Gratuitous transfers of value											
	Deliveries according to Section 3 Paragraph 1b UStG at 0%	158										
30	Other services according to Section 3 Paragraph 9a VAT at 0%	159										
31	Sales at other tax rates	155					156					
Sales of agricultural and forestry												
Companies according to Section 24 UStG												
32	Deliveries to other Community countries to VAT-exempt customers Identification number	777										
33	Taxable sales (including gratuitous transfers of value) for which a tax is payable according to Section 24 of the German Value Added Tax Act (sawmill products, beverages and alcoholic liquids, e.g. wine) Other taxable sales of agricultural and forestry businesses for which no tax is payable	346					347					
34		361										
Switching from small business re - transfer (Section 19 UStG) to standard taxation or average rate taxation (Section 24 UStG)												
35	Tax (additional tax) on advance payments received as a result of a change in the form of taxation						317					
36	Additional tax on taxed advance payments and similar due to tax rate changes						319					
37	Total tax (to be transferred to Line 103)											



F. Intra-Community triangular transactions (Section 25b UStG)

	Assessment basis without VAT		Tax
	EUR		EUR Ct
59 deliveries from the first customer	742		
Supplies for which the final purchaser is liable for VAT			
60 at the tax rate of 19%	751		
61 at a tax rate of 7%	746		
62 at a tax rate of 0%	750		
63 to other tax rates	747	748	
64 Total tax (to be transferred to line 106)			

G. Service recipient as tax debtor (Section 13b UStG)

	Assessment basis without VAT		Tax
	EUR		EUR Ct
65 Other services according to Section 3a Paragraph 2 VAT Act of an entrepreneur established in the rest of the Community (Section 13b Paragraph 1 of the VAT Act)	846	847	
66 Sales falling under the GrESTG (Section 13b Paragraph 2 Number 3 UStG)	873	874	
67 Other services (Section 13b Paragraph 2 Numbers 1, 2, 4 to 12 UStG)	877	878	
68 Total tax (to be transferred to line 107)			

H. Additional information on sales

	Amount EUR
69 Sales that have been treated as taxable due to a waiver of tax exemption (Section 9 UStG) (included in Section B)	
70 Taxable sales of the supplying entrepreneur for which the service recipient owes the tax according to Section 13b Paragraph 5 UStG	209
71 Telecommunications, radio and television services and other services provided electronically to non-entrepreneurs established in the rest of the Community, as well as intra-Community distance sales to the rest of the Community, subject to the conditions of Section 3a, Paragraph 5, Sentences 3 and 4 of the VAT Act and Section 3c, Paragraph 4, Sentences 1 and 2 of the VAT Act (included in Section B or C)	213
72 Telecommunications, radio and television services and other services provided electronically to non-entrepreneurs residing in the rest of the Community, as well as intra-Community distance sales to the rest of the Community under the conditions of Section 3a Paragraph 5 Sentences 3 and 4 of the VAT Act and Section 3c Paragraph 4 Sentences 1 and 2 of the VAT Act (to be taxed in other EU Member States)	214
73 Non-taxable sale of business as a whole according to Section 1 Paragraph 1a UStG	211
74 Non-taxable other services according to Section 18b Sentence 1 Number 2 UStG	721
75 Other non-taxable transactions (place of supply not in the country)	205
76 Sales included in lines 72, 74 and 75 which, according to Section 15 paragraph 2 and 3 UStG, Exclude input tax deduction	204
77 Revenues from cross-border passenger transport by air attributable to the domestic route share (Section 26 (3) UStG)	212
78 Reduction of the assessment basis according to Section 17 Paragraph 1 Sentence 1 in conjunction with Paragraph 2 Number 1 Sentence 1 UStG for uncollectible receivables (contained in Section B)	650



K. Calculation of VAT to be paid

		Tax	
		EUR	Ct
103	VAT on taxable supplies, other services and free transfers of value (from line 37)		,
104	VAT on intra-Community acquisitions (from line 56)		,
105	VAT owed by the outsourcer or warehouse keeper (Section 13a Paragraph 1 Number 6 UStG) (from line 58)		,
106	VAT owed by the final purchaser in the intra-Community triangular transaction (Section 25b Paragraph 2 of the VAT Act) (from line 64)		,
107	Value added tax owed by the service recipient according to Section 13b UStG (from Line 68)		,
108	Subtotal		,
109	Deductible input tax amounts (from line 87)		,
110	Input tax amounts that are subsequently deductible on the basis of Section 15a UStG (from Line 102)		,
111	Remaining amount		,
112	Input tax amounts to be repaid pursuant to Section 15a UStG (from line 102)		,
113	Tax amounts incorrectly or unjustifiably stated in invoices (Section 14c UStG) as well as tax amounts owed according to Section 6a Paragraph 4 Sentence 2 UStG	318	,
114	Tax amounts owed according to Section 17 Paragraph 1 Sentence 7 UStG	331	,
115	Tax and input tax amounts attributable to previous tax periods (only for Small businesses applying Section 19 Paragraph 1 of the VAT Act)	391	,
116	VAT Surplus - please precede the amount with a minus sign -		,
117	Eligible amounts (from line 18 of Annex UN) Remaining sales tax		,
118	Remaining surplus - please precede the amount with a minus sign - (please fill in in any case)	816	,
119	Advance payment target 2025 (including special advance payment) Still to be paid to the Treasury - Final payment -		,
120	Refund claim - please precede the amount with a minus sign - (please fill in in any case)	820	,

A VAT assessment notice is only issued if there is a deviation from your VAT calculation.

Signature

121 The tax return was prepared with the assistance of a person or association acting independently and on their own responsibility and authorized to provide assistance in tax matters in accordance with Sections 3 and 4 of the Tax Advisory Act. Yes

The following contributed to the preparation of this tax return, including the attachments:

122

123

Date, handwritten signature of the entrepreneur

Processing instructions 1.
The listed data must be processed automatically using the tested and approved program and, if necessary, taking into account the stored data.

2. Further processing depends on the results of the machine processing.

Control number and/or data entry note



2025

Annex **VAT**

Sum

Table:

Name

Address

List

No.

1

2

3

Instructions for the VAT return

2025

Deadline: July 31, 2026

Abbreviations: AO = Tax Code

UStAE = Value Added Tax Application Decree

UStDV = Value Added Tax Implementation Ordinance

UStG = Sales Tax Act

This guide is intended to inform you how to fill out the forms correctly.

However, the instructions cannot answer all questions.

Significant changes compared to the previous year's VAT return instructions are printed in green and marked in the margin.

Submission of the VAT return:

The VAT return must be submitted in an authenticated manner using the officially prescribed data set by remote data transmission (Section 18 paragraph 3 sentence 1 UStG in conjunction with Section 87a paragraph 6 sentence 1 AO). The VAT return includes the main form USt 2 A, Annex UN, and Annex FV. Annex UN must be submitted only by businesses domiciled abroad; instructions for completing Annex UN can be found in Form USt 6 E. Annex FV must be submitted only by fiscal representatives within the meaning of Section 22a of the UStG. Additional annexes may be required in special cases, as indicated in the forms.

For electronic, authenticated submission, you need a certificate. You can obtain this after registering free of charge at www.elster.de. Please note that registration can take up to two weeks. You can find programs for electronic submission at www.elster.de/elsterweb/softwareprodukt.

Upon request, the tax office may waive electronic transmission to avoid undue hardship.

This is how the forms are filled out:

New!

The Business Identification Number (BID) serves to uniquely identify legal entities, associations of persons, and natural persons engaged in commercial activity. It is assigned gradually by the Federal Central Tax Office. Only enter the BID in line 4 if you already know it.

For recording purposes, please enter the tax number on each form page (above).

Please fill out only the white fields on the forms clearly and completely where you need to provide information; leave unnecessary fields blank and refrain from deleting any. Please enter the sales revenue and advance payments as the assessment basis. Please take account of any increases or reductions in revenue when entering the assessment basis. Indicate negative amounts with a minus sign. If the designated number of spaces in the white fields is insufficient, an entry between the white fields may be acceptable in exceptional cases. If the designated space is insufficient, please use a separate sheet for additional information. Please attach the required attachments or individual statements.

For the assessment bases, please only enter amounts in whole euros; however, for tax and input tax amounts, you must always enter amounts in cents. Please convert values in foreign currencies to euros.

The VAT return must be signed by the entrepreneur personally.

General Information

Line 16

The following applies to domestic entrepreneurs:

Please only enter the date of change from the small business scheme to standard taxation in the following cases:

- You founded your company in the current calendar year and your total turnover according to Section 19 Paragraph 2 of the VAT Act exceeds €25,000 (Section 19 Paragraph 1 of the VAT Act). In this case, please enter the date of the turnover with which the €25,000 limit was exceeded in line 16.

New!

- Your total turnover according to Section 19 Paragraph 2 of the VAT Act in the current calendar year exceeds €100,000 (Section 19 Paragraph 1 of the VAT Act). In this case, please enter the date of the turnover with which the limit of €100,000 was exceeded in line 16.
- You waive the application of the small business regulation according to Section 19 Paragraph 3 of the UStG from the beginning of the current calendar year. In this case, please enter January 1, 2025, in line 16. You can notify the tax office of your waiver.

You must declare your tax waivers to the tax office by the last day of February 2027. Your sales will then be subject to taxation according to the general provisions of the VAT Act. You are bound to this waiver for at least five calendar years (Section 19 Paragraph 3 of the VAT Act).

If your total turnover (Section 19 Paragraph 2 UStG) in the previous calendar year exceeded €25,000, your turnover is subject to VAT from 1 January of the current calendar year.

the calendar year of standard taxation. In this case, please do not enter a date in line 16.

For entrepreneurs established in the rest of the Community:

Please do not complete line 16. If you wish to waive the small business scheme, please notify the Member State in which you are established.

Line 19

The tax is to be calculated based on the agreed remuneration, known as the "accrual tax" (Section 16, Paragraph 1, Sentence 1 of the German Value Added Tax Act). In this case, please enter "1" in line 19.

Under the conditions of Section 20 of the German Value Added Tax Act (UStG), the tax can be calculated based on the consideration received, known as actual taxation. In this case, please enter a "2" in line 19.

If the tax is only levied on individual parts of the company - mens calculated according to the fees received, please enter a "3" in line 19 in this case (Section 20, Sentence 1, Number 2 in conjunction with Sentence 2 or Sentence 1, Number 3 UStG).

The taxation of advance payments (Section 13 Paragraph 1 Number 1 Letter a Sentence 4 UStG) is irrelevant for the entry in line 19. If in the current ca -

If only the small business regulation (Section 19 UStG) was applied in the current tax year, you do not need to make any entries in line 19.

When switching from taxation based on received consideration to taxation based on agreed consideration, or vice versa (change of taxation method), sales may not be recorded twice or remain untaxed. Sales made in tax periods in which you applied actual taxation remain subject to taxation based on received consideration. This also applies if you switch to expected taxation in subsequent tax periods. If you receive the consideration only after changing the taxation method, please declare the sales in the tax period in which they were received.

Line 21

If you wish to provide information that goes beyond the scope of this tax return, enter "1" in line 21 and use a separate sheet for: – additional or different information or facts that should be taken into account, or – information about a legal opinion that you have based this tax return on and which does not correspond to the administrative opinion.

Please mark this information with the heading "Additional information for the tax return".

Please inform the tax office separately of any changes to your personal data (e.g. bank details).

For offsetting requests, please enter "1" in line 20.

Taxable supplies, other services and gratuitous transfers of value

Lines 22 to 31

Please enter the sales and advance payments received for which sales tax was incurred.

The assessment bases are always net amounts (excluding VAT), which you should enter in full euros (without cents). Please also enter sales for which the so-called minimum assessment basis applies (Section 10, Paragraph 5 of the VAT Act). Please do not enter sales for which the service recipient owes VAT according to Section 13b, Paragraph 5 of the VAT Act here, but rather in lines 65 to 68.

Please also enter the intra-Community distance sales within the meaning of Section 3c UStG to the rest of the Community territory included in the taxable turnover in line 71.

Please also enter in line 71 the telecommunications, radio and television services included in the taxable turnover, as well as other services provided electronically to non-entrepreneurs residing in the rest of the Community, subject to the conditions of Section 3a Paragraph 5 Sentence 3 of the VAT Act.

Gratuitous transfers of value from the company, to the extent that they consist of the transfer of goods, are generally treated as deliveries for a fee, and to the extent that they consist of the transfer or performance of other services, are generally treated as other services for a fee. They also include gratuitous gifts in kind and other benefits to employees.

Please also enter deliveries for the removal of items from a VAT warehouse here if the removal is attributable to the supplying company. In all other cases of removal – especially if the removal is attributable to the recipient – please do not enter the sales here, but rather in line 57.

Please enter the sales and advance payments received at the reduced tax rate of 0% (Section 12 Paragraph 3 of the German VAT Act) in lines 28 to 30. This tax rate applies exclusively to the supply, installation and free transfer of value of

– solar modules, –
essential components for the operation of a

Photovoltaic system and storage units used to store the electricity generated by the solar modules to the operator of a photovoltaic system.

The prerequisite for this is that the photovoltaic system is located on or near

- private residences, – apartments, and – public and other buildings used for activities serving the public good.

These requirements are deemed to be met if the installed gross capacity of the photovoltaic system does not exceed or will not exceed 30 kW (peak) according to the market data register.

For further requirements, please refer to sections 3.2 paragraph 3 and 12.18 UStAE.

Please enter changes to the assessment basis (Section 17 of the German VAT Act) for sales that were subject to the tax rates of 16% or 5% applicable from July 1, 2020, to December 31, 2020, together with the tax amount calculated by yourself in line 31.

If, due to special approval, the so-called actual taxation (taxation based on received remuneration) is to be applied, this also applies to amounts received this year for sales carried out after June 30, 2020, and before January 1, 2021.

The subsequent taxation of advance payments received after 30 June 2020 and before 1 January 2021

Please enter the amounts for transactions carried out after December 31, 2024, in line 36.

Sales resulting from the sale of a business as a whole to another entrepreneur for their business are not subject to VAT (Section 1 Paragraph 1a of the German Value Added Tax Act). Please enter such sales on line 73.

Please do not enter domestic taxable sales that are declared using the special taxation procedures pursuant to Sections 18i, 18j, or 18k of the German VAT Act (UStG) in lines 22 to 31. Information on the special taxation procedures can be found at www.bzst.de.
receive She under

Please note that for agricultural and forestry businesses that tax their sales according to the average rates of Section 24 Paragraph 1 of the German Value Added Tax Act (UStG), deliveries to other EU countries to customers with a VAT identification number must be recorded separately from other sales. Please enter these payments in line 32. Please submit summary reports for these deliveries to the Federal Central Tax Office (see explanations for lines 38 to 40). Further information is available at www.bzst.de.

Taxable sales (including gratuitous transfers of value) for which a tax is payable according to Section 24 UStG (sawmill products, beverages and alcoholic liquids, e.g. wine) must be entered in line 33. Please note that for agricultural and forestry businesses that tax their sales according to the average rates of Section 24 Paragraph 1 Number 2 UStG, the average rates applicable to the respective assessment bases must be adjusted by the rates for flat-rate input tax amounts applicable at the time of the sales (Section 24 Paragraph 1 Sentence 3 in conjunction with Sentence 1 Number 2

VAT Act). Please apply the percentage calculated thereafter to the assessment basis to determine the tax amount.

Lines 32 to 34

Agricultural and forestry businesses that tax their sales according to the average rates of Section 24, Paragraph 1 of the German Value Added Tax Act (UStG) only need to make entries in line 34 if they are required to record their income. Sales for which the simplified provisions of Section 24.6 of the German VAT Regulations (UStAE) apply should also be entered here. Please record these sales as net amounts.

Agricultural and forestry businesses that tax their sales according to the general provisions of the UStG (standard taxation) should enter their taxable sales in lines 22 to 31.

If, according to Section 24 Paragraph 1 Sentence 1 of the German Value Added Tax Act (UStG), the total turnover (Section 19 Paragraph 2 of the UStG) in the previous calendar year was more than €600,000, you must tax the turnover according to the standard taxation.

If you have made intra-Community acquisitions, please enter them in lines 50 to 56.

If you applied the small business regulation (Section 19 UStG) in a previous calendar year and received advance payments for sales that you only carried out in this calendar year and which are now subject to standard taxation or average rate taxation (Section 24 UStG), please enter the tax (additional tax) in line

35.

Line 35

If you have switched from applying standard taxation or average rate taxation (Section 24 UStG) to the small business regulation (Section 19 UStG), please enter the amounts in line 115 and not in line 35.

Line 36 According to Section 27 Paragraph 1, Sentences 2 and 3 of the German Value Added Tax Act (UStG), the reduced sales tax rate has been reduced from 7% to 5%. If a service was provided after December 31, 2024, for which a down payment or advance payment was already made, the sales tax owed for considerations and partial considerations received before January 1, 2021, is to be calculated and paid in the tax period in which the service or partial service is performed. Please enter the corresponding additional tax of 3% or 2% in line 36. An entry in lines 22 to 34 is not required.

Example:

A software company receives a gross fee of € 10,000 for the use of a program in advance on October 1, 2020, for a term of five years. The contract term ends on September 30, 2025.

When the payment was received in October 2020, the entrepreneur declared the turnover at the tax rate of 16% applicable from July 1, 2020. However, when the service is performed (September 30, 2025), the entrepreneur must apply the tax rate of 19% applicable from January 1, 2021. The entrepreneur must enter the corresponding additional tax of €217.33 in line 36.

Calculation: € 1,596.64 tax at 19% less the tax already declared and paid of € 1,379.31 at 16% = €217.33.

Tax-free supplies, other services and free transfers of value

Lines 38 to 40 Please enter tax-exempt intra-Community supplies to customers with a VAT identification number in line 38 (Section 4, Number 1, Letter b in conjunction with Section 6a of the German VAT Act). This does not apply to small businesses that apply Section 19, Paragraph 1 of the German VAT Act, except for intra-Community supplies of new vehicles. Please submit recapitulative statements to the Federal Central Tax Office for the supplies to be entered in line 38. Intra-Community supplies that you have not declared, or have declared incorrectly, or incompletely in the recapitulative statement are subject to tax (see Section 4.1.2, Paragraphs 2 and 3 of the German VAT Application Regulations). Please enter these only in lines 22, 25, 31, or 35.

Please enter intra-community deliveries of new vehicles (Section 1b UStG) to customers without a VAT identification number separately in line 39.

Please enter intra-community deliveries of new vehicles by non-entrepreneurs and entrepreneurs outside your company on line 40 (Section 2a of the German VAT Act). Regarding input tax deduction, please refer to the explanations for lines 79 to 87.

Please submit a report to the Federal Central Tax Office in accordance with the Vehicle Delivery Reporting Ordinance for each intra-Community delivery of a new vehicle, detailing the sales to be entered in lines 39 and 40.

Further information on the above-mentioned procedures can be obtained from the Federal Central Tax Office (www.bzst.de).

Advance payments for tax-exempt intra-Community supplies are not required to be entered. The total amount (advance payments and final payment) must be reported in the taxable period in which the service is performed.

Line 41 Please enter tax-exempt export deliveries on line 41. Advance payments for tax-exempt sales are not included (Section 4, Number 1, Letter a, Section 6 of the German Value Added Tax Act). The total amount (advance payments and final payment) must be stated in the tax period in which the service is provided.

These sales entitle you to deduct input tax.
Please enter deductible input tax amounts in lines 79 to 87.

<p>Please enter the following tax-exempt transactions here: – Contract processing of export goods (Section 4 No. 1 Letter a, Section 7 UStG) (line 42); – Sales for maritime shipping and aviation (Section 4 No. 2, Section 8 UStG), cross-border freight transport and other services pursuant to Section 4 No. 3 UStG, as well as brokerage services pursuant to Section 4 No. 5 UStG (e.g., commissions in connection with export deliveries)</p> <p>(Line 42); – Sales within the meaning of the Offshore Tax Agreement, the Supplementary Agreement to the NATO Force -</p>	<p>penstatut or the Supplementary Agreement to the Protocol on NATO Headquarters (line 43); – travel services, insofar as the advance travel services are provided in the territory of a third country (Section 25 (2) UStG) (line 44).</p> <p>These sales entitle you to deduct input tax.</p> <p>Please enter deductible input tax amounts in lines 79 to 87.</p> <p>Advance payments for tax-exempt sales are not to be entered. The total amount (advance payments and final payment) must be stated in the tax period in which the service is performed.</p>	<p>Lines 42 to 45</p>
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<p>Please enter the tax-free sales without input tax deduction that do not belong to the total sales according to Section 19 Paragraph 2 UStG.</p> <p>Total turnover within the meaning of Section 19 Paragraph 2 UStG is the sum of the taxable turnover carried out by the entrepreneur within the meaning of Section 1 Paragraph 1 Number 1 UStG less – the turnover which is taxable under Section 4 Number 8 Letter i, Number 9(b) and numbers 11 to 29 are tax-free and – the transactions which are tax-exempt under Section 4, number 8 letters a to h, number 9 letter a and number 10, if they are ancillary transactions.</p> <p>Please enter in line 46 the tax-free turnover according to Section 4 Number 12 UStG from the rental and</p>	<p>Leasing of land.</p> <p>Please enter any other tax-exempt sales on line 47. These may include, for example, sales pursuant to Section 4 No. 14 of the German Value Added Tax Act (UStG) from activities as a physician or similar medical profession.</p> <p>The sales to be entered in lines 46 and 47 are not to be entered in line 48 as tax-exempt sales according to Section 19 Paragraph 1 UStG.</p> <p>Please only enter the total amount (down payments and final payment) in the tax period in which the service was provided. Please do not enter any down payments made exclusively for tax-exempt sales in the tax period.</p>	<p>Lines 46 to 47</p>
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<p>Small businesses are exempt from submitting VAT returns. However, this does not apply to cases covered by Section 18 Paragraph 4a of the VAT Act. This includes, for example, intra-community acquisitions (Section 1 Paragraph 1 Number 5 of the VAT Act) and services received for which small businesses owe the tax as the recipient of the service (Section 13b Paragraphs 1 and 2 in conjunction with Paragraph 5 of the VAT Act). In the cases mentioned there, small businesses must submit a VAT return to the tax office.</p> <p>The obligation to submit a declaration also remains in place if the small business owner is requested to do so by the tax office (Section 149, Paragraph 1, Sentence 2 of the Fiscal Code).</p> <p>Please only provide information in line 48 if you, as a small business owner, have made tax-free sales in accordance with Section 19 Paragraph 1 of the UStG and are obliged to submit a sales tax return in accordance with Section 18 Paragraph 4a of the UStG or have been requested by the tax office to submit a sales tax return.</p> <p>Your deliveries, other services and free transfers of value are tax-free in Germany according to Section 19 Paragraph 1 UStG, provided that the total turnover (Section 19 Paragraph 2 UStG) – in the previous calendar year did not exceed €25,000, – in the current calendar year did not exceed €100,000 and – you do not rely on the tax exemption according to Section 19 Paragraph - sentence 3 UStG.</p> <p>Sales that exceed the limit of €100,000 in the current calendar year are no longer tax-exempt according to Section 19 Paragraph 1 of the VAT Act, but are subject to standard taxation and do not need to be recorded in line 48.</p>	<p>If you started your business activity during the calendar year, any turnover that exceeds the limit of €25,000 is subject to standard taxation, is not tax-exempt according to Section 19 Paragraph 1 of the VAT Act and does not need to be recorded in line 48.</p> <p>Total turnover within the meaning of Section 19 Paragraph 2 UStG is the sum of the taxable turnover carried out by the entrepreneur within the meaning of Section 1 Paragraph 1 Number 1 UStG less – the turnover which is taxable under Section 4 Number 8 Letter i, Number 9(b) and numbers 11 to 29 are tax-free and – the transactions which are tax-exempt under Section 4, number 8 letters a to h, number 9 letter a and number 10, if they are ancillary transactions.</p> <p>Tax-free sales without input tax deduction, which are not part of the total sales according to Section 19 Paragraph 2 of the VAT Act, should be entered exclusively in lines 46 and 47. Please refer to the explanations in this regard - to lines 46 and 47.</p> <p>For the period of application of the small business regulation, you are not entitled to – the tax exemption for intra-community Deliveries (Section 4 number 1 letter b, Section 6a VAT Act); – to waive tax exemptions under Section 9 of the VAT Act - ten and – Deduct input tax according to Section 15 of the German Value Added Tax Act (UStG). This also applies to tax amounts owed by you as a small business owner (including Section 13a Paragraph 1 Number 6 of the UStG, Section 13b Paragraph 5 of the UStG).</p> <p>If you are a small business owner purchasing new vehicles</p>	<p>Line 48</p>
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For information on intra-Community deliveries of new vehicles, please refer to the explanatory notes on lines 38 to 40. For information on input tax deduction for intra-Community deliveries of new vehicles, please refer to the explanatory notes on lines 79 to 87. For information on the declaration obligations for intra-Community acquisitions that apply to you as a small business owner, please refer to the explanatory notes on lines 50 to 56. For information on sales for which you, as a small business owner, owe tax in accordance with Section 13a Paragraph 1 Number 6 of the German Value Added Tax Act (UStG), please refer to the explanatory notes on line 57, and for information on the tax amounts that you, as a small business owner, owe in accordance with Section 13b Paragraph 5 of the German Value Added Tax Act (UStG), please refer to the explanatory notes on lines 65 to 68.

Please also enter the intra-Community distance sales within the meaning of Section 3c UStG to the rest of the Community contained in line 48 in line 71.

Please also enter the telecommunications, radio and television services included in line 48 as well as other services provided electronically to non-entrepreneurs resident in the rest of the Community under the conditions of Section 3a Paragraph 5 Sentence 3 of the VAT Act in line 71.

Please note the explanations for line 115 and enter the amounts due on the advance payments already taxed.

Enter the tax credit due in line 115 if

- standard taxation or average rate taxation (Section 24 UStG) was applied in a previous calendar year and – advance payments were received and taxed for sales that were only carried out in this calendar year and are now subject to the small business regulation (Section 19 UStG).

Since you have to calculate the tax yourself (Section 18 Paragraph 3 UStG), please also make entries in lines 118 to 120.

For entrepreneurs residing in other EU territories who can no longer claim the tax exemption for small businesses in Germany, the following applies:

Please enter the sales generated in Germany as a small business owner, which you have previously declared using the special taxation procedure for small businesses, on line 48 of your VAT return. If necessary, you may also consider participating in the special taxation procedures One-Stop-Shop or Import One-Stop-Shop. Further information is available from the competent authority in your member state.

Line 49

Please enter in line 49 the tax-free sales without input tax deduction that are part of the total turnover according to Section 19 Paragraph 2 of the German VAT Act (UStG). These can be, for example, Sales pursuant to Section 4 Number 9 Letter a of the UStG may be from the sale of real estate, provided that they are not ancillary sales.

Total turnover within the meaning of Section 19 Paragraph 2 UStG is the sum of the taxable turnover carried out by the entrepreneur within the meaning of Section 1 Paragraph 1 Number 1 UStG less

- the turnovers which are calculated according to Section 4 No. 8 Letter i, Number 9(b) and numbers 11 to 29 are tax-free and
- the transactions which are tax-exempt under Section 4, number 8 letters a to h, number 9 letter a and number 10, if they are ancillary transactions.

Please only enter the total amount (down payments and final payment) in the tax period in which the service was provided. Please do not enter any down payments made exclusively for tax-exempt sales in the tax period.

Intra-Community acquisitions

Lines 50 to 56 Please enter the tax-free intra-community acquisitions within the meaning of Section 4b and Section 25c UStG in line 50.

Intra-Community acquisitions are tax-exempt

- certain items whose delivery would be tax-free in the country (Section 4b numbers 1 and 2 VAT Act),
- items whose import into the country would be tax-free (Section 4b No. 3 UStG), – items that the entrepreneur uses for transactions for which the exclusion from input tax deduction pursuant to Section 15 Paragraph 3 UStG does not apply (Section 4b No. 4 UStG), and – investment gold (Section 25c Paragraph 1 Sentence 1 UStG).

Please enter the following sales here:

- taxable intra-community acquisitions within the meaning of Section 1a UStG, which are subject to general Tax rate of 19% (Section 12 Paragraph 1 UStG) under -

lie (line 51);

- taxable intra-Community acquisitions subject to the reduced tax rate of 7% (Section 12(2) UStG) (line 52);
- taxable intra-Community acquisitions subject to a different tax rate (e.g. 16%, line 54).

Please enter in line 53 the taxable intra-community acquisitions that are subject to the reduced tax rate of 0% (Section 12 Paragraph 3 UStG).

This tax rate applies exclusively to intra-Community acquisitions of – solar modules, – essential components for the operation of a photovoltaic system and – storage devices used to store the energy generated by the solar modules. modules by the operator of a photovoltaic system.

The prerequisite for this is that the photovoltaic system is located on or near

- private residences, –
- apartments, and – public
- and other buildings used for activities serving the public good.

These requirements are deemed to be met if the installed gross capacity of the photovoltaic system does not exceed or will not exceed 30 kW (peak) according to the market data register.

For further requirements, please refer to section 12.18 UStAE.

You must make intra-Community acquisitions in the tax period in which the invoice is issued; at the latest, however, in the tax period ending in the month following the

Acquisition follows (Section 13 Paragraph 1 Number 6 UStG).

On line 55, please enter the taxable intra-Community acquisition of a new vehicle that you purchased as part of your business from a person without a VAT identification number (in particular, from a private individual). An intra-Community acquisition also occurs if the vehicle was not supplied to you by another business.

However, if you acquired the new vehicle outside of your company (e.g. as a private individual or as an entrepreneur for your private use), please declare the intra-community acquisition in a separate procedure (so-called individual vehicle taxation according to Section 1b UStG) using form USt 1 B.

Tax debtor in the case of outsourcing (Section 13a Paragraph 1 Number 6 UStG)

Please enter the deliveries that preceded the removal of goods from a VAT warehouse on line 57. Please do not enter the deliveries that are attributable to the supplying entrepreneur. The entrepreneur is liable for the sales tax on these deliveries if the removal is related to these deliveries. Please enter these sales in lines 22, 25, or 31. For input tax deduction, the warehouse keeper is jointly and severally liable.

Line 57

Please note line 82.

Intra-Community triangular transactions (Section 25b UStG)

Please fill out line 59 for intra-Community triangular transactions if you are the first purchaser and the last purchaser owes the tax for these supplies. Please enter the assessment basis (Section 25b Paragraph 4 of the German Value Added Tax Act) for your supplies to the last purchaser.

Please also submit the sales to be entered here in summary returns to the Federal Central Tax Office. Please refer to the explanations for lines 38 to 40.

Please enter the assessment basis and the tax that the last purchaser owes for the delivery to the first purchaser in accordance with Section 25b Paragraph 2 of the VAT Act in lines 60, 61 and 63.

In line 62, please enter the sales at the reduced tax rate of 0% (Section 12 Paragraph 3 UStG) if you, as the last purchaser, owe the tax according to Section 25b Paragraph 2 UStG for the delivery to the first purchaser. This tax rate applies exclusively to the delivery of

– Solar modules –

essential components for the operation of a Photovoltaic system and

– Storage units used to store the energy generated by solar modules to store the electricity generated to the operator of a photovoltaic system.

The prerequisite for this is that the photovoltaic system is installed on or near – private

residences, – apartments, and – public and other

buildings used for activities serving the public good. These requirements are deemed to be met if the installed gross capacity of the photovoltaic system does not exceed or will not exceed 30 kW (peak) according to the Market Data Register. For further requirements, please refer to Section 12.18 of the UStAE.

For input tax deduction for this supply, see the explanations for lines 79 to 87.

Lines 59 to 64

Service recipient as tax debtor (Section 13b UStG)

Here, please enter – subject to the exceptions in Section 13b Paragraph 6 of the UStG – the sales, – sales falling under the Real Estate Transfer Tax Act for which you are liable to tax as the service recipient – sales, in particular supplies of real estate: for which the supplying entrepreneur is liable to tax in accordance with Section 9

Entrepreneur (line 65);

Lines 65 to 68

– other services pursuant to Section 3a Paragraph 2 of the VAT Act by a person established in the rest of the Community

Paragraph 3 of the UStG has opted for tax liability (line 66);

- Works and other services not to be entered in line 65 by a foreign-based entrepreneur (line 67). This also applies if you, as the service recipient, are a legal entity; – Deliveries of items assigned as security by the collateral provider to the collateral taker outside of insolvency proceedings (line 67). This also applies if you, as the service recipient, are a legal entity;
 - Construction services, including work supplies and other services in connection with Land used for the construction, repair, maintenance, modification or removal of buildings (excluding planning and monitoring services), if you, as the service recipient, are an entrepreneur who himself provides construction services (line 67);
 - Supplies of gas via the natural gas network or of electricity as well as heat or cold by an entrepreneur resident abroad under the conditions of Section 3g UStG (line 67);
 - supplies of gas via the natural gas network by an entrepreneur established in the country, if You as a service recipient reseller of Gas within the meaning of Section 3g UStG (line 67);
 - Supplies of electricity by a domestically resident entrepreneur, if the supplying entrepreneur and you as the service recipient are resellers of electricity within the meaning of Section 3g UStG; this does not include operators of photovoltaic systems (line 67); – Transfer of the assets referred to in Section 13b Paragraph 2 Number 6 UStG referred to as CO2 emissions, Gas and electricity certificates (line 67);
 - Supplies of items listed in Annex 3 to the UStG, in particular scrap metal and scrap (line 67);
 - Supplies of the metals listed in Annex 4 to the VAT Act, if the total of the considerations to be invoiced for the taxable supplies of these metals within the framework of an economic transaction amounts to at least €5,000; subsequent reductions in the consideration remain not taken into account (line 67); – cleaning of buildings and parts of buildings if you, as the service recipient, are an entrepreneur who provides such services yourself (line 67); – supplies of gold of the type described in Section 13b Paragraph 2 Number 9 UStG (line 67); – supplies of mobile phones, tablet computers and games consoles as well as integrated circuits before installation in an article suitable for supply at the retail level, if the total of the considerations to be invoiced for the taxable supplies of these items in the context of an economic transaction amounts to at least €5,000; subsequent reductions in the consideration are not taken into account (line 67); – other services in the field of telecommunications, if you are an entrepreneur, your main activity in relation to the acquisition of this service consists in its provision and your own consumption of this service is of minor importance (so-called reseller)
- (Line 67).
- The tax arises upon issuance of the invoice, but no later than the end of the calendar month following the performance of the service. If you received the remuneration or part of the remuneration before the service or partial service has been performed, the tax arises upon the end of the advance tax return period in which the remuneration or partial remuneration was received.
- The following entrepreneurs also owe the tax: – small businesses (Section 19 UStG), – farmers and foresters who pay flat-rate tax (Section 24 UStG) and – entrepreneurs who only make tax-free sales.
- For input tax deduction for the tax owed by the service recipient, please refer to the explanations for lines 79 to 87.
- Please enter the sales you have made for which the service recipient owes VAT in accordance with Section 13b of the German VAT Act (UStG) in line 70 (see explanations for line 70).

Additional information on sales

Line 69 Please enter the sales considered in Section B for which you, as the supplying company, have waived the tax exemption under Section 9 UStG (e.g., for property rentals under Section 4), exclusively in line 70.

Line 70 Please enter your domestic taxable sales according to Section 13b Paragraph 1 and 2 UStG in line 70, for which your service recipient is liable for VAT in accordance with Section 13b Paragraph 5 UStG. Please do not enter the sales to be entered in line 70 in Section B.

Lines 71 and 72 Please enter in lines 71 and 72 sales that meet the following requirements within the meaning of Section 3a Paragraph 5 Sentences 3 and 4 of the VAT Act and Section 3c Paragraph 4 Sentences 1 and 2 of the VAT Act:

- You as the performing entrepreneur have your registered office, – the total amount of the remuneration of the Your management, a permanent establishment or Non-companies residing in the Community

telecommunications, broadcasting and television services and other services supplied by electronic means, as well as intra-Community distance sales to the rest of the Community, did not exceed €10,000 in 2024.

If you waive the right to tax these sales in Germany in accordance with Section 3a Paragraph 5 Sentences 4 and 5 and Section 3c Paragraph 4 Sentences 2 and 3 of the VAT Act, you tax these sales in other EU Member States and please enter them in line 72 up to a total amount of €10,000.

Please enter the charges for telecommunications, radio and television services and other services supplied electronically to non-entrepreneurs established in the rest of the Community, as well as for intra-Community distance sales to the rest of the Community, up to a total amount of €10,000, in line 71 and additionally in section B or C.

If the turnover in 2025 exceeds the amount of €10,000, please enter the amount from the turnover that led to the excess in line 75
a.

If the total amount of €10,000 was exceeded in 2024, please enter the sales in line 75 rather than in lines 71 and 72. _____

In 2024, the total of the above-mentioned sales does not exceed €10,000 and no waiver according to Section 3a Paragraph 5 Sentence 4 UStG or Section 3c Paragraph 4 Sentence 2 UStG

In 2025 not more than €10,000 and no waiver according to Section 3a paragraph 5 sentence 4 or Section 3c paragraph - line 71 paragraph 4 sentence 2 UStG

In 2025, not more than €10,000 and waiver according to Section 3a Paragraph 5 Sentence 4 or Section 3c Paragraph 4 Line 72 Sentence 2 UStG

In 2025, more than €10,000 and no waiver according to Section 3a Paragraph 5 Sentence 4 or Section 3c Paragraph 4 Line 71 Sentence 2 UStG

In 2025, more than €10,000 and waiver according to Section 3a Paragraph 5 Sentence 4 or Section 3c Paragraph 4 Sentence 2 UStG

In 2024, the total of the above-mentioned sales does not exceed €10,000 and waiver according to Section 3a Paragraph 5 Sentence 4 UStG or Section 3c Paragraph 4 Sentence 2 UStG

In 2025 no more than €10,000

More than €10,000 in 2025

In 2024, the total of the above-mentioned sales exceeds €10,000

In 2025 no more than €10,000

More than €10,000 in 2025

Please enter the non-taxable sales from a sale of a business as a whole in accordance with Section 1 Paragraph 1a of the German Value Added Tax Act (UStG) in line 73. A sale of a business as a whole occurs when – the essential

assets of a business or a separately managed operation are transferred to another entrepreneur for his or her business

transferred and – the purchaser continues the business activities of the seller.

If a company or a separately managed business is being transferred free of charge, please enter "0" here.

Please send a separate copy of the contract for the sale of the business as a whole to the tax office and provide the following information about the purchaser:

– Name, – address and – (if known) the responsible tax office and tax number.

Line 73

In line 74, please enter the other services performed in the rest of the Community in accordance with Section 3a Paragraph 2 of the VAT Act, for which the tax is owed in another Member State by a service recipient residing there.

Please submit summary reports to the Federal Central Tax Office for the other services to be entered on line 74. Please note here -

Please see the explanations for lines 38 to 40.

Line 74

Line 75	<p>Please enter in line 75 the other non-taxable transactions you carry out, the place of performance of which is not in Germany and which would be subject to VAT if they had been carried out in Germany.</p> <p>This also includes</p> <ul style="list-style-type: none"> – telecommunications services, – radio and television broadcasting services, – other services supplied electronically and all other services supplied at the place of consumption and – intra-Community distance sales made by an entrepreneur to non-entrepreneurs established, 	<p>residence or habitual abode in the rest of the Community.</p> <p>Excluded are the sales of Section 3a Paragraph 5 Sentences 3 and 4 UStG and Section 3c Paragraph 4 Sentences 1 and 2 UStG. Please note the explanations -</p> <p>ments to lines 71 and 72.</p> <p>Please do not enter non-taxable sales carried out domestically here. However, you must <u>enter</u> non-taxable sales as part of a business sale as a whole in line 73.</p> <p>Other non-taxable transactions (e.g. non-taxable transactions between parts of the company) do not need to be declared.</p> <p>_____</p>
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Line 77	<p>Please make entries in line 77 for cross-border tax assessment or (partial) exemption for cross-border passenger transport by air. Only enter the charges applicable to the respective transport for which the conditions for a low domestic route share no longer apply.</p>	
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Line 78	<p>If the assessment basis for a taxable transaction has changed, you must adjust the tax amount owed in accordance with Section 17, Paragraph 1, Sentence 1 of the German Value Added Tax Act (UStG). Please enter the changes in the assessment basis for the respective transactions.</p> <p>If the change is made in accordance with Section 17 Paragraph 2 Number 1 Sentence 1 of the VAT Act because the agreed remuneration for a taxable transaction has become uncollectible, please also enter the reduction in the assessment basis in line 78.</p> <p>_____</p> <p>Please do not enter the following changes to the assessment basis here: _____</p>	<ul style="list-style-type: none"> – Changes pursuant to Section 17 Paragraph 1 Sentence 5 of the VAT Act (intra-Community acquisitions and sales for which the service recipient owes the tax pursuant to Section 13b of the VAT Act), – Changes in the case of the outsourcer's tax liability (Section 13a Paragraph 1 Number 6 of the VAT Act) and – Changes in the delivery to the final purchaser in the intra-Community triangular transaction (Section 25b of the VAT Act). <p>Please make the adjustment of the assessment basis in the tax period in which the change in the assessment basis occurred (Section 17 Paragraph 1 Sentence 8 UStG).</p>
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Deductible input tax amounts

<p>Lines 79 to 87: Only the tax amounts due under German VAT law are deductible. Information on the refund of foreign input tax amounts is available from the Federal Central Tax Office (www.bzst.de).</p> <p>_____</p> <p>You can enter the following input tax amounts in the respective lines, subject to the other requirements of Section 15 of the German VAT Act:</p> <ul style="list-style-type: none"> – The tax legally owed for supplies and other services provided by another Entrepreneur who has carried out the services for your company, provided that an invoice is available in accordance with Sections 14 and 14a of the UStG (line 79); – the VAT included in a small-value invoice, provided that an invoice is issued in accordance with Section 33 UStDV is available (line 79); – the value added tax for domestic sales according to Section 3d sentence 1 Intra-Community acquisitions effected by the VAT Act (Line 80); – the import VAT incurred for goods imported for the company in accordance with Section 1 Paragraph 1 Number 4 of the VAT Act (Line 81); – the VAT owed by the entrepreneur to whom the removal from a VAT warehouse is attributable; please note the explanations for lines 22 to 31 and line 57 	<p>(line 82);</p> <ul style="list-style-type: none"> – VAT on services within the meaning of Section 13b Paragraphs 1 and 2 of the German Value Added Tax Act (UStG), which you owe as the service recipient in accordance with Section 13b Paragraph 5 of the UStG (please note the explanations for lines 65 to 68); entry is only possible if the services were performed for your company (line 83); – amounts determined according to an average rate (Section 23a UStG) for corporations, associations of persons, and assets within the meaning of Section 5 Paragraph 1 Number 9 of the Corporation Tax Act, whose taxable turnover, with the exception of imports and intra-Community acquisitions, did not exceed €45,000 in the previous calendar year and which are not required to keep books and prepare regular financial statements based on annual inventories (line 84); – the tax attributable to the supply, import, or intra-Community acquisition of a new vehicle for you as a vehicle supplier within the meaning of Section 2a UStG or as a small business owner within the meaning of Section 19 Paragraph 1 UStG (line 85). Input tax deduction is only permissible up to the amount that would be due for the subsequent intra-Community supply of the new vehicle.
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if the delivery would not be tax-exempt. You can only claim input tax once the intra-Community delivery of the new vehicle has been completed (Section 15 Paragraph 4a of the German VAT Act). In these cases, please enter the consideration for the intra-Community delivery of the new vehicle in line 40 or, for small businesses, in lines 38, 39, or 40; – for intra-Community triangular transactions (please note the explanations for lines 59 to 64), the VAT owed by the final purchaser in accordance with Section 25b Paragraph 2 of the German VAT Act (line 86).

You must take into account any input tax amounts attributable to increases and reductions in the remuneration, as well as any reduced, waived or refunded import VAT.

Input tax deduction for assets that you use for your business to less than 10% is generally not possible (Section 15 Paragraph 1 Sentence 2 of the VAT Act).

For the VAT treatment of a single item that is used for both business and non-business purposes, please refer to Section 15.2c Paragraph 2 and Section 15.6a UStAE.

If the assessment basis for the input tax deduction for the sales made to your company has changed, you must correct the input tax deduction in accordance with Section 17 Paragraph 1 Sentence 2 of the VAT Act.

If the change is made in accordance with Section 17 Paragraph 2 Number 1 Sentence 1 of the VAT Act because the agreed remuneration for a taxable transaction has become uncollectible, please also enter the reduction in the deductible input tax amounts in line 88.

The following changes to input tax deduction Please do **not** enter in line 88: –

Changes according to Section 17 Paragraph 1 Sentence 5 UStG (intra-community acquisitions and sales for

the recipient of the service pays the tax according to Section 13b UStG), – changes

according to Section 17 Paragraph 3 Sentence 1 UStG (Input - transport sales tax),

– Changes in the case of the outsourcer's tax liability (Section 13a Paragraph 1 Number 6 UStG) and – Changes in the delivery to the final customer in the intra-Community triangular transaction (Section 25b UStG).

Please correct the input tax deduction in the tax period in which the change in the assessment basis occurred (Section 17 Paragraph 1 Sentence 8 of the VAT Act).

Line 88

Correction of input tax deduction (Section 15a UStG)

If the circumstances governing the original input tax deduction change for an asset or other service, please adjust the input tax deduction. This also applies to subsequent acquisition or production costs.

Years from the date of first actual use: Enter a "1" in line 91 and enter the adjustment amount in line 100.

Lines 89 to 102

If your circumstances change, please provide the following information: – For real

estate, including its essential components, for rights to which the provisions of civil law on real estate apply, and for buildings on third-party land and other related services with an adjustment period of ten years: Enter a "1" in line 90 and enter the adjustment amount in line 99.

– For assets and other services that have only been used once to carry out transactions: enter a "1" in line 92 and enter the adjustment amount in line 101.

Please enter the reason for the change in usage conditions in lines 93 to 98. If there are multiple adjustment objects, please enter the total of the adjustment amounts. For simplifications in the adjustment of input tax deductions, please refer to Section 44 of the German VAT Implementation Regulation (UStDV).

– For other services and assets that are not used only once for the execution of sales (e.g. fixed assets) with an adjustment period of five

Please explain the calculation of the input tax adjustment amounts and the description of the asset (in the case of land and buildings, their location) or other service in an attachment that you submit separately to your tax office.

Example 1:

The entrepreneur constructed an office building in the calendar year 2022, which he rented out half taxably and half tax-free from December 1, 2022. He deducted the input tax of €60,000 on the construction costs in the amount of €30,000.

Starting in July 2025, the entire building will be rented out for tax purposes. Due to the total taxable rental, the entrepreneur must enter a "1" on line 90 and can claim €1,500 in input tax for the calendar year 2025 on line 99.

Calculation: €60,000 input tax : 120-month adjustment period = €500 monthly adjustment; already deducted in the calendar year 2022: 50% = remaining adjustment thus €250 x 6 months (July to December 2025) = €1,500.

Example 2:

The entrepreneur purchased a machine at the beginning of October 2023, half of which he uses for transactions that exclude input tax deduction and the other half for transactions that do not exclude input tax deduction. The entrepreneur deducts the corresponding input tax of €12,000, amounting to €24,000.

On December 11, 2025, the entrepreneur sells the machine for tax purposes. This sale results in a one-time adjustment of the input tax deduction in the amount of €6,800. This amount must be entered as input tax on line 100. Additionally, a "1" must be entered on line 91.

Calculation: €24,000 input tax : 60-month adjustment period = €400 monthly adjustment; already deducted in the calendar year 2023: 50% = remaining adjustment, thus €200 x 34 months remaining adjustment period (December 2025 to September 2028) = €6,800.

Calculation of the VAT to be paid

Line 115	<p>If in a previous calendar year the Application of standard taxation or average rate taxation (Section 24 UStG) was made and in this calendar year the small business regulation - input tax amounts for which the conditions (Section 19 UStG) are applied, please enter the following tax and input tax amounts in line 115 for deduction according to Section 15 UStG only in the period:</p> <p>tax amounts attributable to the period of the re - are; tax is eliminated and due to the changes in the assessment basis pursuant to Section 17 UStG (Section 20 UStG), the tax amounts that only arise in the period of application for sales that were carried out and incurred before the switch to the small business regulation; – the tax amounts to be credited for sales that were already taxed before the switch to the small business regulation.</p> <p>Switch to the small business regulation -</p>	<p>advance payments received and taxed for sales that were only carried out in this calendar year;</p> <p>Application of the small business regulation is fulfilled – the</p>
Lines 118 to 120	<p>The advance payment due is the total of the declared or assessed VAT advance payments/surpluses from the advance return procedure, including the special advance payment for the permanent extension. Whether the advance payments have already been made or whether the tax office has already paid out a surplus is irrelevant for the advance payment due.</p> <p>In cases where VAT has already been assessed for the tax period, please enter the previously assessed VAT as the advance payment due.</p> <p>A final payment may be due based on the VAT return. This payment is a</p>	<p>Month after receipt of the tax return.</p> <p>To calculate the final payment or refund claim based on the VAT return, please reduce the remaining VAT or the remaining surplus by the advance payment due for the calendar year.</p> <p>A refund claim will be paid out without a separate application after approval (Section 168 of the German Fiscal Code), provided the amount is not offset against tax liabilities. If you wish to offset the amount or if an assignment exists, please enter "1" in line 20. If the tax office does not yet have the assignment notification according to the official template for assignments, please attach it or submit it later.</p>

Instructions for Annex UN

2025

for the VAT return

Abbreviations: AO = Tax Code

UStG = Sales Tax Act

UStDV = Value Added Tax Implementation Ordinance

Are you an entrepreneur and have your residence, registered office, or management outside the scope of the VAT Act? Sentence 2 of the German Fiscal Code (AO) in conjunction with the VAT jurisdiction (Gdigskeitsverordnung). Information on this can be found at www.bzst.de. Then a specific tax office is centrally responsible for you (Section 21 Paragraph 1).

General Information

Line 2



The Economic Identification Number serves to uniquely identify legal entities, associations of persons, and natural persons who are economically active. It is assigned to the Central Tax Office. Enter the Economic Identification Number here only if you already know it. It will be gradually introduced by the Federal Government.

Lines 3 to 7

You will only receive tax refunds from the tax office in cash. Please provide the IBAN for tax refunds within the Single Euro Payments Area (SEPA), which includes all countries of the EU and the EEA, as well as the United Kingdom, Gibraltar, Monaco, San Marino, Saint

Barthelemy, Saint Pierre and Miquelon, Mayotte, Guernsey, Jersey, the Isle of Man, Switzerland, Andorra, and the Vatican City State. Please enter the BIC in addition to the IBAN for tax refunds in SEPA payments to countries outside the EU/EEA.

Lines 8 to 15

You can be represented in administrative proceedings by a representative. This power of attorney only becomes effective when the representative is authorized. tax office (§ 80 AO). However, the power of attorney does not authorize the receipt of tax refunds and tax refunds. For the delivery of documents, you can appoint a domestic receiving agent (Section 123 AO). Please note that revocation of a previously authorized agent is not permitted.

Line 16

The authorized representative can sign the tax return on your behalf, especially if you are prevented from doing so due to a prolonged absence.

Input tax refund procedure at the Federal Central Tax Office

Line 17

Has the input tax refund procedure already been carried out with the Federal Central Tax Office for the calendar year 2025? Then please attach the original invoices and import documents as proof of the deductible input tax amounts (Section 62 (1))

Paragraph 2 of the VAT Implementation Ordinance (UStDV). Please enter in Section I of the main form (lines 79 to 88) only input tax amounts that have not already been refunded by the Federal Central Tax Office in the input tax refund procedure (Section 62 Paragraph 1 of the US

Eligible amounts

Line 18

Should VAT paid under the individual transport taxation procedure (Section 16, Paragraph 5 of the German VAT Act) be credited? Please attach the copies of the VAT returns issued by the customs authorities (Form 2603) along with all tax receipts so that the tax can be credited.

Please enter all passenger transport services that are provided in Germany in accordance with Section 3b Paragraph 1 of the VAT Act and are not declared in a special taxation procedure according to Section 18i or Section 18j of the VAT Act in Section B of the main form (lines 22, 25 or 31).

Additional information on sales

Line 19

Intra-Community distance sales from the rest of the Community are subject to domestic VAT according to Section 3c Paragraph 1 of the VAT Act if the following conditions are met: 1. The delivery items were delivered by the delivering

company -

contractor transports or ships.

2. The transport or dispatch ends in the country or in the areas designated in Section 1 Paragraph 3 of the VAT Act.

3. The purchaser is

a) a private individual or b) -

an entrepreneur who only carries out tax-free transactions that exclude input tax deduction, - a small entrepreneur for whose transactions VAT is not levied (Section 19

Paragraph 1

UStG),

- a farmer and forester whose turnover is

Subject to average rate taxation according to Section 24

UStG, or - a legal

person that is not an entrepreneur or acquires goods for non-business purposes,

and has not exceeded the acquisition threshold

nor has waived its application (Section 3c Paragraph 1 Sentence 3 UStG).

4. The items supplied are neither new vehicles nor items to which the differential taxation (Section 25a Paragraph 1 or 2 UStG) is applied (Section 3c Paragraph 5 Sentence 1 UStG).

5. The supply of goods subject to excise duty to purchasers referred to in point 3(b) does not fall under the provisions of Section 3c(1) of the VAT Act.

6. The supplier is established in several Member States or is established in only one Member State and has exceeded the total amount limit of €10,000 within the meaning of Section 3c Paragraph 4 Sentence 1 of the VAT Act in 2024 and/or 2025 or has waived the application of the provision pursuant to Section 3c Paragraph 4 Sentence 1 of the VAT Act; this waiver binds the entrepreneur for two calendar years.

Please do not enter any sales that are declared under the special taxation procedure according to Section 18j UStG.