

GERMAN VAT

VAT COMPLIANCE

VAT CONSULTING

VAT REGISTRATION

Member of LKC-group
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Prof. Dr. René Neubert, partner of WW+KN, is lawyer and tax advisor. He worked several years for PWC, KPMG and BMW as VAT specialist. Since 2011 he has been with WW+KN.



Kerstin Winkler, partner at WW+KN, is Master of Business Administration (Diplom-Kauffrau) and tax advisor. She wrote her diploma thesis about the VAT law of the European Union and worked several years for KPMG. In 2004 she joined WW+KN.



Marcel Radke, partner at WW+KN, is tax advisor. He worked for KPMG and since 2004 he has been working for WW+KN. He focuses on special questions in German VAT law and European VAT affairs.



Markus Krinninger, partner of WW+KN, is Master of Fiscal Affairs (Diplom-Finanzwirt), tax advisor and certified specialist in international tax law. He worked for several years as a tax auditor for the German revenue service. After this period he worked at PricewaterhouseCoopers AG and for medium-sized companies and joined WW+KN in 2011.



Dr. Stefan Berz, managing partner of WW+KN, is Certified Public Accountant and tax advisor. He worked many years for a leading auditing company and joined WW+KN in 2015. He focuses on tax structuring of medium-sized companies.



Nicolas Kemper, managing partner at WW+KN, is Certified Public Accountant, tax advisor and lawyer. He worked for the Bavarian Fiscal Administration as well as for a Big Four auditing company and joined WW+KN in 2015. He focuses on tax effects of merger and acquisitions.



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+ MAKE OUR NETWORK YOURS!

WW+KN is member of the
Tax Representative Alliance (TRA).

Ask WW+KN for reliable contacts to
experienced tax specialists in many
other countries like France, United
Kingdom, Italy, Spain, Poland etc.

Further information: www.tra.org



WW+KN is member of
HLB International.

HLB International is a net-
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150 countries specialized
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www.vat-germany.com



+ ABOUT WW+KN

WW+KN is a group of two accountancy and tax consultancy companies with offices in Regensburg and Munich. It has its origins in the 1970's. By admitting internationally experienced accountants and tax consultants, as well as by joining the Tax Representative Alliance, a network of European VAT law consultancies, WW+KN became a tax consultancy reputed for international taxation in Southern Germany. The extensive list of WW+KN's clients include small businesses right up to multinational enterprise groups.

+ GERMAN VAT LAW

The German VAT law, based on the EU VAT Directive, is recorded in the Value Added Tax Act of 1999 („Umsatzsteuergesetz“). This had been revised a number of times since. German tax law is implemented by the Federal Parliament (Bundestag). However it is administered by the 16 Federal States (Bundesländer).

+ GERMAN VAT REGISTRATION FOR FOREIGN COMPANIES

Foreign companies can register in Germany for VAT reporting without the need to form a local company or branch - known as non-resident VAT trading. There is no VAT threshold in Germany for the registration of non-resident traders - a VAT ID number must be in place before the start of taxable deliveries or services. There are strict rules in which cases German VAT registration is permitted.

Common scenarios which require registration are:

- + Importing goods into Germany;
- + Organizing live events, conferences etc in Germany;
- + Passenger transport by a foreign company in Germany;
- + Holding goods in a warehouse in Germany as stock for resale;

- + Buying goods within Germany which are subsequently resold within Germany;
- + Distance selling using Amazon fulfillment services (FBA) in Germany
- + Selling goods from Germany to other EU member states; and
- + Distance selling to private individuals in Germany, e.g. internet retailing.

Registering for German VAT generally takes between two and six weeks, but this can vary. A tax payer must register at the specific tax office allocated to his country. For example: Tax payers from Italy at the tax office Munich II and from Spain at the tax office Kassel.

+ VAT SERVICES PROVIDED BY WW+KN

Within the context of a tax representation in Germany, WW+KN will complete the following tasks for a client:

- + VAT registration of the company at the local tax authorities
- + Application for a German VAT identification number
- + Application for a customs number (EORI)
- + Application for a German Tax Certificate (USt 1TJ)
- + Completing and sending monthly or quarterly preliminary VAT reports to the local tax authorities
- + Completing any other reports that may be required (e.g. INTRASTAT)
- + Checking the company's incoming and outgoing invoices to ensure they fulfill German VAT requirements
- + Preparation of annual VAT returns
- + Checking the VAT assessment notes
- + Correspondence with the tax authorities and other financial authorities

+ AWARD-WINNING EXPERTISE

Our office has repeatedly been accredited as one of the 150 leading tax consultancies in Germany by the business magazine FOCUS MONEY*. Our office is included in the TOP-tax advisor list in the category "large firms" of the magazine.

*Every year FOCUS MONEY conducts a survey in which all German tax consultancies - more than 40,000 - can participate and on this basis the leading offices are announced.

+ OUR NETWORK

Member of the LKC Group (according to the Lünendonk ranking, one of the 20 largest auditing firms in Germany), auditors, tax advisors, lawyers

- + Auditing
- + Legal advice

WW+KN Krimminger Neubert, Munich

Tax advisor and lawyer partnership

- + Specialised and tax-oriented legal advice

HLB Hußmann, Nuremberg

Auditors, tax advisors, lawyers

- + Support with acquisition and sale of companies
- + Company valuation

Tax Representative Alliance (TRA)

Association of tax advisors, auditors and legal consulting firms

- + Cross-border advice for companies