

## GERMAN VAT

## VAT COMPLIANCE

## VAT CONSULTING

## VAT REGISTRATION



„At WW+KN we are specialized in consulting foreign companies with business activities in Germany. Our aim is to advise our clients on a long-term basis on their way to success.“

Matthias Winkler  
Tax Advisor, Chartered Advisor for international Tax Law



„If you enter a new market, taxation is always one of the first questions. With our team of 14 tax advisors and more than 60 employees we can react quickly to any request and cover a broad spectrum.“

Markus Krininger  
Tax Advisor, Chartered Advisor for international Tax Law



„Choosing the adequate legal form is the first step to success. Together with our colleagues from different areas of expertise we can work out comprehensive solutions which, in today's globalized world, couldn't be done by a single person.“

Prof. Dr. René Neubert  
Tax Advisor, Lawyer



„The cooperation of our TRA network allows us to access a pool of knowledge from the international world of business, law and finance.“

Kerstin Winkler  
Tax Advisor



„Continuous training is a standard in our office. Always being up-to-date is very important for consulting in the sector of international taxation.“

Marcel Radke  
Tax Advisor



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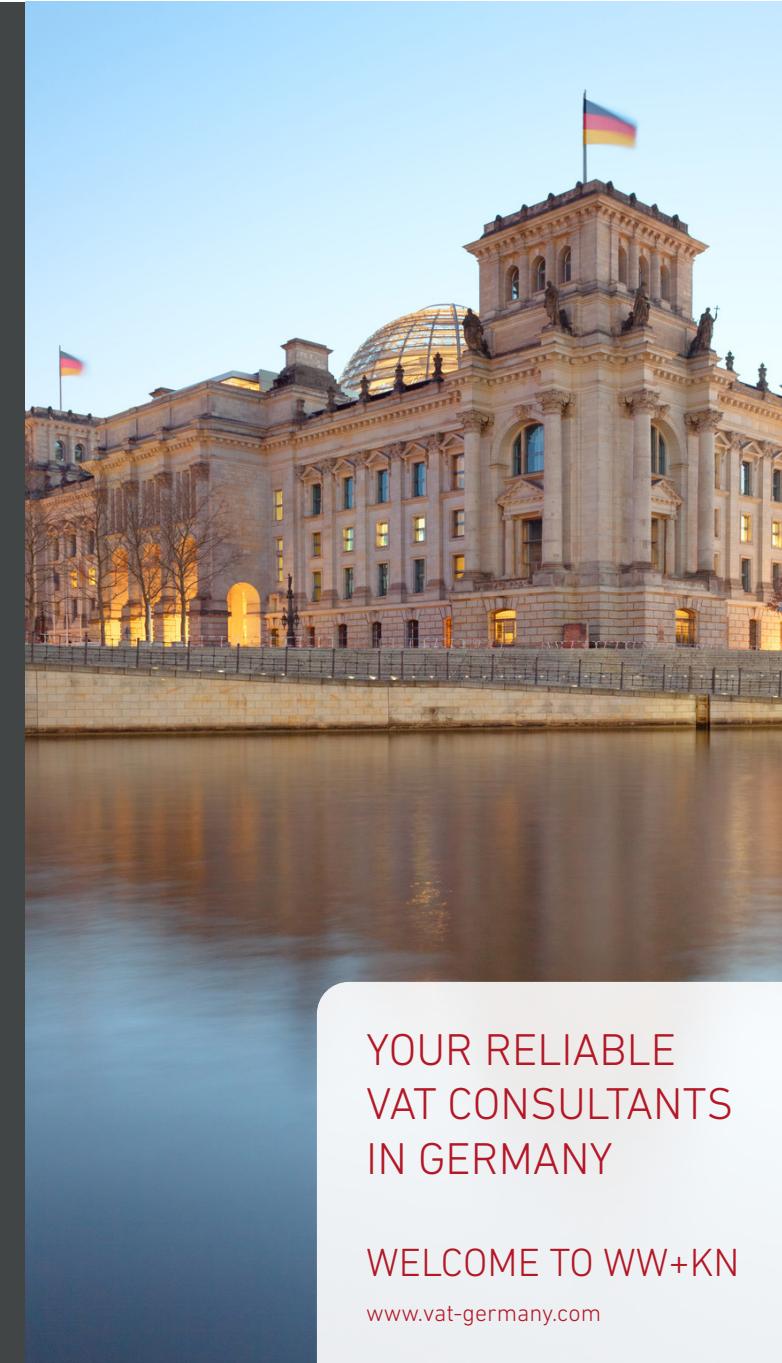
### + MAKE OUR NETWORK YOURS!



WW+KN is member of the  
SBC Global Alliance.

Ask WW+KN for reliable contacts to  
experienced tax specialists in many  
other countries.

Further information: <https://sbcglobalalliance.co.uk/>



**YOUR RELIABLE  
VAT CONSULTANTS  
IN GERMANY**

**WELCOME TO WW+KN**

[www.vat-germany.com](http://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.

- +
- Buying goods within Germany which are subsequently resold within Germany;
- +
- Distance selling using Amazon fulfillment services (FBA) in Germany
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- 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.

## + 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:

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

## + 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 Tex 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

### WW+KN, 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

### SBC Global Alliance

Global association of leading independent firms providing audit, tax, accounting, assurance and business advisory services around the world.

- +
- Cross-border advice for companies