

Gap analysis questionnaire

Germany

Common EU standard VAT return

1. General information									
(11) Company name Intelligent box									
(12) VAT identification number: Country code of the relevant EU MS + VAT number of the relevant EU MS									
(13) VAT period									
	2. Output transactions		3. VAT due			4. Input transactions		5. VAT deductible	
Standard rate		211		311	Imports of goods		41		51
Reduced rate		212		312	IC acquisitions of goods		42		52
Other rates		213		313	IC purchases of services		43		53
IC supplies of goods		22			Domestic reverse charge		44		54
IC supplies of services		23			Other cross-border reverse charge		45		55
Export of goods		24			Other purchases				56
Other supplies with right of deduction		25			SUBTOTAL	Intelligent box	46	Intelligent box	57
Other supplies without right of deduction		26			Adjustments (+/-)				58
SUBTOTAL	Intelligent box	27	Intelligent box	32	TOTAL		Intelligent box		59
VAT due reverse charge (including import VAT deferred)									33
TOTAL			Intelligent box	34					

6. Balance	
	Amount
(61) Net amount of the period = (34) – (59)	
(621) VAT credit brought forward from previous period	
(622) Advance payments made	
(62) Net VAT amount payable/refundable = (61) - (621) – (622)	
(64) Amount claimed for refund	

7. Corrections			
Period	Under-declared VAT	Over-claimed VAT	Total

711	721	730	Germany	741	Intelligent box
712	722	732		742	Intelligent box
713	723	733		743	Intelligent box
71x	72x	73x		74x	Intelligent box
Total				75	Intelligent box

8. Date and signature	
(81) Signature	
(82) Name and capacity of preparer/signatory	
(83) Date	

Output transactions

Germany

General principles	Please br territory (th during
The taxable person should report the sale (output) transactions that are or should have been performed under its VAT identification number in the Member State of reporting.	Agree, with r businesses, 1 German VAT
Negative amounts are permitted in the relevant boxes as credit notes need to be reported in the same boxes as the initial invoices to which they relate.	Negative am

Description	BOX		Transactions to be reported	Tick the reported in (P), annual	
	TAXABLE AMOUNT	TAX AMOUNT		TAX/AMO	
				P	A
Standard rate	211	311	Supplies of goods and/or services on which VAT is charged at the standard rate	X	X
			Self-supplies of goods and/or services on which VAT is charged at the standard rate	x	x
Reduced rate(s)	212	312	Supplies of goods and/or services on which VAT is charged at one and/or two reduced rates not less than 5%	x	x
			Self-supplies of goods and/or services on which VAT is charged at one and/or two reduced rates not less than 5%	x	x
Other rates	213	313	Supplies of goods and/or services on which VAT is charged at one or several super reduced rates or 0% is applied (derogations)		
			Self-supplies of goods and/or services on which VAT is charged at one or several super reduced rates or 0% is applied (derogations)		
			Supplies of goods and/or services related to an old standard rate / reduced rate	x	x
			Supplies of goods exempt from VAT because the goods are transported from a MS to a person liable to VAT on his intra-Community acquisitions of goods in another MS - These supplies have to be reported in the EC Sales List as supplies of goods	x	x

IC supplies of goods	22		Deemed supplies of goods exempt from VAT because the goods are transported by a taxable person from a MS to himself in another MS where this person is liable to VAT on the deemed intra-Community acquisitions of goods (transfers) - These supplies have to be reported in the EC Sales List as supplies of goods	x	x
			Supplies of goods by party B in a triangulation transaction (ABC) - These supplies are taking place in the MS of final destination of the goods where the acquirer C is liable for VAT on these supplies - These supplies have to be reported in the EC Sales List with a specific code for triangulation transactions	x	x
IC supplies of services	23		General B2B supplies of services taking place in another MS for which the recipient taxable person (or considered as taxable person because registered for VAT) is liable to VAT in a MS other than the MS of the supplier and that are not exempt from VAT (articles 44 and 196 of the EU Directive) - These supplies have to be reported in the EC Sales List of the supplier as supplies of services	x	x
Export of goods	24		Supplies of goods exempt from VAT because the goods are transported outside the EU by the supplier, by the customer not established in the Member State of departure of the transport, or on their behalf	x	x
Other supplies with right of deduction (= supplies made in the MS of submission of the VAT return or supplies made outside of this MS from the VAT number of the MS of submission but that would have opened a right to deduct if made in the MS of submission of the VAT return)	25		Exempt supplies to embassies, consulates, international organizations, etc.		
			Exempt supplies in customs warehouses, VAT warehouses, etc.	x	x
			Exempt supplies related to international transport (eg supplies of airplanes, etc)	x	x
			Supplies of goods and/or services made in the MS of submission of the return for which the recipient in the same MS is liable to pay the VAT - This concerns local reverse charge based on derogations	x	x
			Supplies of goods taking place outside of the MS of submission of the VAT return, but made from the VAT number of the MS of submission (e.g. supply with installation in MS2 with application of local reverse charge for which the supplier is not to be registered for VAT purposes in MS2)		
			Supplies of services taking place in non-EU MS (including on the basis of the use and enjoyment rule)	x	x
			Supplies of services other than those reported in box 23, taking place in other EU MS, but made from the VAT number of the MS of submission		
Other supplies without right of deduction (= supplies made in the MS of submission of the VAT return or supplies made outside of this MS from the VAT number of the MS of submission but that would not have opened a right to deduct if made in the MS of submission of the VAT return)	26		Supplies of goods and/or services exempt from VAT without right of deduction taking place in the MS where the VAT return is to be submitted	x	x
			Supplies of services taking place abroad (including in another MS) and exempt in the MS from where the service is rendered (main establishment, branch, presence) - Normally, the service is also exempt in the MS where the service is taking place and consequently must not reported in the EC Sales List		
			Supplies of goods that would in any case be exempt from VAT without right of deduction if made in or from the MS where the VAT return is to be submitted even if they could benefit from another exemption because they are transported to another MS (see box 22) or outside the EU (see box 24)		
SUBTOTAL	27	32			

Reverse charge		33	VAT deferred payment on importation - VAT is to be reported as due [and also as (partially or totally) deductible (if applicable) in box 51] in the VAT return of the MS where the importation takes place		
			VAT due on (deemed) intra-Community acquisitions of goods - VAT is to be reported as due [and also as (partially or totally) deductible (if applicable) in box 52] in the VAT return of the MS where the intra-Community acquisition takes place		
			VAT due on intra-Community purchases of general B2B services - VAT is to be reported as due [and also as (partially or totally) deductible (if applicable) in box 53] in the VAT return of the MS where the service takes place		
			VAT due on domestic purchases of goods and/or services - VAT is to be reported as due [and also as (partially or totally) deductible (if applicable) in box 54] in the VAT return of the MS where the supply takes place		
			VAT due on other cross-border purchases - VAT is to be reported as due [and also as (partially or totally) deductible (if applicable) in box 55] in the VAT return of the MS where the supply takes place	x	x
TOTAL	28	34			

Other output transactions than stated above to be currently reported

<i>Transactions to be reported</i>	<i>High level comments/remarks (this can be further completed/explained in detail during our follow-up call, if necessary)</i>	<i>Tick the box to be reported in your periodical VAT return</i>	
		TAXABLE AMOUNT	
		<i>P</i>	<i>A</i>

Please indicate which differences exist for established vs non-established taxable persons regarding output transactions (if any) (only high level comments are required, this can be further completed/explained in detail during our follow-up call, if necessary)

<i>Subject</i>	<i>Rule for established taxable persons</i>	<i>Rule for non-established taxable persons</i>

Germany

*riefly indicate the principle in your
is will be further completed in detail
our follow-up call, if necessary)*

espect to established resident
total turnover is to be reported in the
- return

ounts are permitted in Germany

**box if the transaction has to be
your national periodical VAT return
VAT return (A), other VAT return (O)
or not (N)**

TABLE		TAX AMOUNT			
O	N	P	A	O	N
		X	X		
		x	x		
		x	x		
		x	x		
	x				x
	x				x
		x	x		

Germany

					x
		x	x		
		x	x		
		x	x		
					x

<i>x if the transaction has orted in your national VAT return (P), annual (A) or other VAT return (O)</i>			
.E	TAX AMOUNT		
T	P	A	O
O	P	A	O

Germany

Input transactions

Germany

General preliminary remarks

The taxable person should only report the purchase (input) transactions that have taken place (for VAT purposes) in the Member State of reporting.
 Negative amounts are permitted in the relevant boxes as credit notes need to be reported in the same boxes as the initial invoices to which they relate.

Description	BOX		Transactions to be reported
	TAXABLE AMOUNT	TAX AMOUNT	
Imports of goods	41	51	Importation of goods <u>with</u> deferred payment of VAT - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the importation takes place
			Importation of goods <u>without</u> deferred payment of VAT - VAT paid at the customs office to be reported as (partially or totally) deductible (if applicable) in the VAT return of the MS where the importation takes place
			Importation of goods exempt from VAT
			This concerns purchases of goods that are transported from a MS to a person liable to VAT on his intra-Community acquisitions of goods in another MS - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the intra-Community acquisition takes place - The related supplies in the MS of origin have to be reported in the EC Sales List of the supplier as supplies of goods - The purchases of these goods are to be reported in the EC Acquisitions List in some MS of destination

IC acquisitions of goods	42	52	Germany This concerns movement of goods that are transported by a taxable person from a MS to himself in another MS where this person is liable to VAT on the deemed intra-Community acquisition of goods (transfers) - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the deemed intra-Community acquisition takes place - The related supplies in the MS of origin have to be reported in the EC Sales List of the supplier as supplies of goods - The movements of these goods are to be reported in the EC Acquisitions List in some MS of destination
			Purchase of goods by party B in MS 2 in a triangulation transaction (ABC) - The acquisition is taking place in the MS of final destination (MS 3) of the goods where the acquirer C is liable for VAT on the supply made to him by B - The supply by A to B is to be reported in the EC Sales List of the supplier as a supply of goods - The intra-Community acquisition made by B is not subject to VAT
		52	Purchase of goods by party C in MS 3 in a triangulation transaction (ABC) - The acquisition is taking place in the MS of final destination (MS 3) of the goods where the acquirer C is liable for VAT on the supply made to him by B - The supply by B to C is to be reported in the EC Sales List of B as a supply of goods with a special code for triangulation
IC purchases of services	43	53	General B2B purchases of services taking place in the MS of submission of the VAT return for which the recipient taxable person (or considered as taxable person because registered for VAT) is liable to VAT and that are not exempt from VAT (articles 44 and 196 of the EU Directive) - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the service takes place - The related supplies have to be reported in the EC Sales List of the supplier as supplies of services - The purchases of these services are to be reported in the EC Acquisitions List in some MS of destination
Domestic reverse charge	44	54	Purchases of goods and/or services made in the MS of submission of the return for which the recipient in this MS is liable to pay the VAT - This concerns the local reverse charge based on derogations - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the supply takes place
Other cross-border reverse charge	45	55	Purchases of goods and/or services taking place in the MS of submission of the VAT return for which the recipient taxable person (or considered as taxable person because registered for VAT) is liable to VAT - It concerns any supply of goods and all other services (even exempt from VAT in the MS of submission of the VAT return) than those reported in box 43 - VAT (if any) is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the supply takes place
Other purchases			
		56	This concerns all other purchases not reported in the other input transactions boxes
SUBTOTAL	46	57	
Adjustments (+/-)		58	Adjustments of the VAT deducted on e.g. fixed assets: this concerns adjustments in favour of the State (-) or in favour of the taxable person (+)
			Adjustments of the VAT deducted after review of the provisional pro rata: in (-) if this is in favour of the State or in (+) if this is in favour of the taxable person
TOTAL		59	

Other input transactions than stated above to be currently reported	
Transactions to be reported	High level comments/remarks (this can be further completed/explained in detail during our follow-up call, if necessary)
Mobilfunkgeräte	Acquisitions of mobile phones and integrated circuit devices are subject to a reverse charge in Germany and have to be declared separately.
RC on chattel mortgaged goods subject to the German real estate transfer tax	Acquisitions of chattel mortgaged goods subject to German real estate transfer tax are subject to a reverse charge in Germany and have to be declared separately.

Please indicate which differences exist for established vs non-established taxable persons regarding input transactions (if any) (only high level comments are required, this can be further completed/explained in detail during our follow-up call, if necessary)		
Subject	Rule for established taxable persons	Rule for non-established taxable persons

Please briefly indicate the principle in your territory (this will be further completed in detail during our follow-up call, if necessary)

Agree, with respect to established resident businesses, total turnover is to be reported in the German VAT return

Negative amounts are permitted in Germany

Tick the box if the transaction has to be reported in your national periodical VAT return (P), annual VAT return (A), other VAT return (O) or not (N)

TAXABLE AMOUNT				TAX AMOUNT			
P	A	O	N	P	A	O	N
				x	x		
				x	x		
			x				
x	x			x	x		

Germany

x	x			x	x		
			x				
			x	x	x		
x	x			x	x		
x	x			x	x		
x	x			x	x		
			x	x	x		
				x	x		
				x	x		

<i>Tick the box if the transaction has to be reported in your national periodical VAT return (P), annual VAT return (A) or other VAT return (O)</i>					
<i>TAXABLE AMOUNT</i>			<i>TAX AMOUNT</i>		
<i>P</i>	<i>A</i>	<i>O</i>	<i>P</i>	<i>A</i>	<i>O</i>
<i>x</i>	<i>x</i>		<i>x</i>	<i>x</i>	
<i>x</i>	<i>x</i>		<i>x</i>	<i>x</i>	

Balance - Date - Signature

Germany

BOX	Description	To be currently reported in your national periodical VAT return? Yes/No
61	Net amount of the period = (34) – (59)	
621	VAT credit brought forward from previous period	No
622	Prepayments made (that can be offset against VAT due or that can be refunded), e.g.: - refund of ET14000 prepayment (Belgium); - paid December prepayment (Belgium); - monthly prepayments made by quarterly filers; - other (please specify).	Yes - - - Yes
63	Net VAT amount payable/refundable = (61) - (621) - (622)	
64	Amount claimed for refund (the amount claimed for refund can be the total or a partial amount of the outstanding VAT credit, but national refund rules/practices should be followed)	No

Please indicate which differences exist for established vs non-established taxable persons regarding the above (if any) (only high level comments are required, this can be further completed/explained in detail during our follow-up call, if necessary)		
Subject	Rule for established taxable persons	Rule for non-established taxable persons
None		

Other information than stated above (not related to output/intput transactions - see previous sheets) to be included in your national periodical VAT return (P), annual VAT return (A) or other return (O)	Please briefly comment (this will be further completed in detail during our follow-up call, if necessary)
annual VAT return	VAT charged with the right to do so or VAT charged incorrectly - ' <i>correction mechanism</i> ' if the yearly balance in same result as all transactions/VAT reported in the periodic VAT returns (balance for VAT due should be nil in periodic returns (periodic corrections) and not in yearly returns.
annual VAT return	Total pre-payments/VAT refund made by quarterly/monthly filers - <i>indication for information purposes</i>

Note that annual VAT return is to be filed on top of the monthly/quarterly VAT returns

Please briefly comment (this will be further completed in detail during our follow-up call, if necessary)

VAT credits will generally be refunded based on the preliminary VAT return that has been filed

An advance payment is necessary to apply for a permanent time extension. The advance payment can be declared in the last portion of the tax assessment period (e.g. December).

The advance payment can only be made by monthly filers. They can file an application form (one-off) to make monthly payments by the VAT return submission dates in the sum of 1/11 of the VAT due in the previous calendar year, and will get an extension of 1 month to file the VAT return and pay the additional amount (if any). A box is provided that can be completed in the December VAT return for the advance payments that have been made (i.e. not through the annual VAT return).

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VAT charged with the right to do so or VAT charged incorrectly

The total in the German periodic VAT return can be either be negative (refundable amount) or positive (VAT due). Generally, if the periodic VAT return shows a refundable amount, it will be refunded by the German tax authorities without any further claim (no part VAT refunds).

llow-up call, if necessary)
<i>the taxpayer's VAT records (internal books) show the rinciple); however, normal corrections should be made</i>

Corrections

Germany

	<i>Proposed standard approach to correcting errors with regard to the common EU standard VAT return</i>
<i>Principles of correcting mistakes and reporting corrections</i>	All errors in the VAT return should be corrected and the correction should be made as soon as the error is detected.
	Only material errors should be disclosed to the VAT authorities (above a certain threshold).
	Only corrections of errors with regard to under-declared VAT or over-claimed VAT are considered as corrections.
<i>How to correct/disclose (form)</i>	Re-filing of the common EU standard VAT return should be possible before the filing due date.
	If the error is detected after the filing due date, the error has to be corrected in a subsequent VAT return.
	The common EU standard VAT return cannot be used by Member States to calculate penalties/late payment interest.
<i>Information requirements</i>	All errors need to be corrected in the boxes for the 'normal' transactions to be reported in the VAT return; boxes can show negative amounts.
	For corrections above a threshold, per period to be corrected, the following information should be disclosed (in separate boxes in the VAT return): - the total amount of under-declared VAT reported in the current period; - the total amount of over-claimed VAT reported in the current period.
	Only totals per period to which the corrections relate need to be disclosed, no details or explanation should be provided per individual correction.
<i>Threshold</i>	The amount of corrections to be taken into account to calculate whether the threshold is reached is the sum of the under-declared VAT and the over-claimed VAT reported in the current period.
	The threshold is exceeded if the above sum is higher than
	- EUR 50 000 - 1% of the VAT return turnover if < EUR 50 000
<i>Submission</i>	The same submission rules apply as for the common EU standard VAT return (because the same form is used).

<i>Please indicate which correction rules are different for established vs non-established</i>	
<i>Subject</i>	<i>Rule for established taxable person</i>
None	

Germany

Please briefly indicate whether the provision is according to your national correction rules or indicate any derogating national correction rules (this will be further completed in detail during our follow-up call, if necessary)
Yes
No, all mistakes have to be reported
Yes
As soon as a VAT return has been filed and mistakes discovered, the VAT return has to be amended. No re-filing is possible in Germany.
No, if mistakes are discovered, generally, the original VAT return has to be amended
No. The current periodic VAT return is used to calculate penalties/late payment interest. There are only VAT penalties if the VAT return is not filed in time and the payment is not made in time. For corrections, too, no penalties are imposed if the corrected return arrives on the same date as the VAT payment (i.e. penalty for late payment, not for late filing)
Yes. Furthermore, on the first page of the VAT return, a box is to be ticked to indicate that the VAT return concerns a corrected VAT return (which includes all transactions and not only the corrections)
N/A - German VAT law does not lay down a threshold.
Yes (Please note that, in most cases, it is advisable to send a side letter to the tax authorities informing them about the corrections and the reasons for them)
N/A - German VAT law does not lay down a threshold.
N/A - German VAT law does not lay down a threshold.
Yes

and taxable persons (if any)
Rule for non-established taxable persons

Germany

Submission of the VAT return

Germany

	Proposed standard approach to correcting errors with regard to the common EU standard VAT return	Please <u>briefly</u> indicate whether the provision is in line with your national submission rules or indicate any differences (this will be further completed in detail during our follow-up call, if necessary)
<i>Submission mode</i>	Only electronic submission	Yes
<i>Submission date</i>	By the last day of the month following the tax period; no delay for e.g. Sundays or national holidays	In general, the submission date is the 10th day of the month following the tax period. The submission date is put back to the next working day if that day falls on a Saturday, Sunday or national holiday.
<i>Submission period</i>	General rule: calendar month filing for taxable persons	General rule: quarterly. If the VAT due for the previous year exceeds EUR 7,500: monthly In the first two years after registering for VAT: monthly
	Optional derogation for calendar quarter filing for taxable persons meeting the criteria	see above
	The criteria for taxable persons for filing quarterly returns will be finalised after input from your territory:	
	- if you work with thresholds in your territory, please indicate the threshold below which the derogation (i.c. quarterly filing) is possible;	Quarterly filing is possible for VAT due up to EUR 7,500. If the VAT due for the previous year exceeds this threshold, the taxpayer must file monthly.
	- please indicate other criteria applicable in your territory when the derogation is possible/not possible, if any;	There are no further criteria to be met. However, the taxpayer can apply for an exemption from periodic filing of VAT returns if the VAT due for the previous year was less than EUR 1,000. If granted, the taxpayer will only have to file annual VAT returns as long as he meets the relevant criteria (VAT due amounts to less than EUR 1,000).
- what are the rules for switching between the general rule (i.c. monthly filing) and the derogation (i.c. quarterly filing).	If the VAT due for the previous year is less than EUR 7,500, the German tax authorities automatically switch the filing period from monthly to quarterly, as quarterly is the general rule. The taxpayer is informed of the first period for which he can file a quarterly return.	
<i>Payment date</i>	The payment due date should be same as the submission due date.	Yes
	Quarterly filers will have to make prepayments by the last day of the first and the second month of the calendar quarter. Prepayments are calculated as 1/3rd of the VAT due over the previous quarter.	No. There are no pre-payments for quarterly filers.

Please indicate which submission rules are different for established vs non-established taxable persons (if any)		
Subject	Rule for established taxable persons	Rule for non-established taxable persons
None.		

Other VAT return obligations

Germany

	<i>Please provide high level clarification as to why this obligation is not applicable to you.</i>
Filing/provision of other documents in addition to your periodical VAT return (e.g. annexes to the periodical VAT return other than Intrastat, IC Sales Lists, IC Acquisition Lists or Annual Sales Lists)	

<i>Please indicate which other VAT return obligations are different for established taxable persons</i>	
Subject	Rule for established taxable persons
Filing Confirmation of the annual VAT return	Even though the annual VAT return has to be filed with German tax authorities.

and indicate its purpose (e.g. for the tax authorities) (this will be further completed in detail during our follow-up call, if necessary)

N/A

established vs for non-established taxable persons (if any)

Rule for non-established taxable persons

be filed electronically, the taxpayer has to sign the transmission protocol and forward the original to the

Filing mechanism

Germany

	Questions	Please briefly indicate the national filing rules for the listed questions (sometimes dropdown lists are available)
Platform	How can you file a VAT return form electronically in your Member State? (Please indicate multiple answers if applicable.)	Via an online platform
		Via installed software
	- If something else, please indicate in detail how this is done.	
	- In the case of an online platform, please indicate the link where this is to be found and explain in short how this is done.	https://www.elsteronline.de/eportal/
	- In the case of installed software, please indicate the name of the package and explain in short how this is done.	The integration of the required elster gateway has been integrated in most common tax software (e.g. Datev)
VAT return form	What format can be used to file VAT return forms electronically? (Please indicate multiple answers if applicable.)	Web form manually filled in
		Structured data (from IT-systems) automatically send through the platform
	- If something else, please indicate in detail what format is used.	Structured data (from IT-systems) manually uploaded onto the platform
	How are businesses assured that their VAT return forms can only be submitted by an authorised individual (e.g. via registration on a platform)?	Online Platform: Identification Procedures Software: Actually none
	Can companies appoint someone else (e.g. a proxyholder) to submit VAT return forms?	Yes
	Does a person need to authenticate himself/herself for each company before submitting?	Yes

<i>Authentication & signing</i>	How does an authorised individual authenticate themselves before submitting? Germany	User ID + password
	- In the case of user ID and password, how does the process to receive this work?	A token or smartcard (e.g. e-ID)
	- In the case of a token or smartcard, please indicate what possibilities there are and describe the process.	The relevant company or person will have the person is indeed allowed to register answer a question to which the answer (e.g. the amount of VAT due in April 2012) certificate/signature card together with the mails.
	- If something else, please indicate in detail how the authentication process works.	The relevant company or person will have the person is indeed allowed to register answer a question to which the answer (e.g. the amount of VAT due in April 2012) certificate/signature card together with the mails.
	When submitting, must the VAT return form be signed electronically? - If so, how is this done and what is accepted as signature?	Yes
	When the VAT return form is submitted, are the businesses assured that this is done successfully by means of a proof of receipt? - If so, what type of proof of receipt is this and how does this process work?	The VAT return will be signed via the certificate/signature card Yes
<i>Archiving & proof of receipt</i>	- If so, where and how is the proof of receipt stored?	A transmission protocol will be issued stating the values and confirming the time of submission. The transmission protocol is provided as a downloadable pdf file or as a printout (depending on the platform used).
	How and where is the submitted VAT return form stored (e.g. is it stored on the platform, is the form downloadable for storage outside the platform, is it available in pdf format, is it stored/available on the platform for a limited/unlimited period of time, etc.)?	The transmission protocol should be stored in hard copy.
	How and where is the submitted VAT return form stored (eg is it stored on the platform, is the form downloadable for storage outside the platform, is it available in pdf format, is it stored/available on the platform for a limited/unlimited period of time, etc) ?	The reported figures are stated in the transmission protocol. Therefore, no separate VAT return is needed. However, it is advisable to store a hard copy with the transmission protocol.

Please indicate which filing mechanisms are different for established vs for non-established taxable persons (if any)		
Subject	Rule for established taxable persons	Rule for non-established taxable persons
None		

<p>High level comments (e.g. are there any restrictions) (this will be further completed in detail during our follow-up call, if necessary)</p>
No registration required but access can be limited
Besides the software licence, no further registration is required
After the taxpayer has registered, the periodic VAT return form is available in digital form. The taxpayer can log in via his chosen log-in procedure (software certificate, security USB stick, signature card) and has to fill in the relevant boxes. After completion, the return can be submitted by confirming the correctness of the return using a further identification procedure (same as the log-in procedure)
Only persons registered as authorised persons (ElsterOnline) or with access to the company's software licence (e.g. Datev) can file VAT returns. They have to identify themselves via their identification procedure (e.g. signature card in the case of ElsterOnline). In the case of a software licence, it is also possible to file VAT returns on behalf of another company (the filing can be tracked).
A PoA is required

Only concerning online platforms
Only concerning online platforms
ve to register with the Elster platform. To ensure that on behalf of the company, he or she will have to is known only to the company and the tax authorities 12). After registration, the security USB stick/software he relevant password will be provided by separate e-
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