

Information on VAT obligations for Estonian companies in Germany

The local tax office Rostock is the competent central authority for companies that are resident in Estonia and have to register for VAT purposes in the Federal Republic of Germany.

How to register for VAT as an Estonian company at the Rostock tax office?

Estonian companies have to file the following forms and documents for VAT registration:

- 1) VAT registration form for non-resident business
- 2) If necessary attachment to the form (enclosure 1-6)
- 3) Residence certificate (if there is no Estonian identification number)
- 4) Declaration on email communication with the tax office
- 5) Copies of all contracts und documents relating to the establishment of the company (e.g. existing contracts between the company and their shareholders(s) such as rental, lease and /or loan agreements)
- 6) Copy of the identity card/or passport of the company owner

How and when has the company to report its turnovers?

The company has to report its turnovers and, if applicable, input tax amounts to the tax office on a monthly or quarterly basis by the 10th day after the end of the relevant advance return period (advance return – “Umsatzsteuervoranmeldung”). The company has to calculate the tax to be paid or tax refund itself and transfer it to the tax office without further request. In addition to the advance return on quarterly or monthly basis, a VAT return has to be filed on annual basis.

Frequency of filing

Monthly

- VAT paid the prior year exceeds 7.500€;
- Monthly filing may be granted upon request if the VAT amount refunded the previous year exceeds 7.500€,

Quarterly

- VAT paid the prior year does not exceed 7.500€

Annually

- VAT paid the prior year does not exceed 1.000€

All tax returns have to be submitted electronically. Details of the electronic data transmission procedure can be found at www.elster.de or www.finanzamt.de as well as with your Local Tax Office, your tax advisor or your data processing company. Tax-relevant documents have to be stored and sent to the tax office upon request.

What does the company have to consider, if it has not generated any sales in one or several months?

The filing of an advance return is also required if the company has not made any sales in Germany and no input tax on purchased goods or services in Germany has incurred during the advance return period.

If so, enter Zero (0) under Sales and Input tax. Otherwise, you will receive a reminder to submit the advance return.

Local authority

Finanzamt Rostock

Möllner Straße 13

18109 Rostock

phone: +49 381- 12845 - 0

fax: + 49 381 12845 - 4300

email: poststelle@finanzamt-rostock.de