

# Doing business in Germany ?

VMS Expotel Hannover  
AG & Co. KG



## Save tax benefits - Read before starting your fair tour

With a few exceptions all German invoices include 19% turnover tax (VAT). Make sure that you get the chance to refund this VAT !

1. Take care that all invoices addressed to you show the correct name and address of your firm ! (Exceptions: public transport tickets with the invoiced value imprinted; invoices, bills, and receipts with an amount less than 100 €.)
2. Choose the correct refunding procedure ! If your firm does not file tax returns in Germany a special application procedure is possible and necessary when your firm is residential in a country that provides German residents equal tax benefits.

Residents of these countries are able to applicate for a VAT refund:

All countries of the European Union, also: Andorra, Antigua and Barbuda, Bahamas, Bahrain, Bermuda, British Virgin Islands, Brunei, Canada, Cayman Island, Gibraltar, Greenland, Grenada, Guernsey, Hong Kong, Iceland, Iran, Israel, Jamaika, Japan, Jersey, Korea (North-), Korea (South-), Kuwait, Lebanon, Liberia, Libya, Liechtenstein, Macau, Macedonia, Maldive Islands, Norway, Oman, Qatar, San Marino, Saudi Arabia, St. Vincent, Solomon Islands, Swaziland, Switzerland, UAE, USA, Vatican

### The application for turnover tax refunds

German tax authorities demand a very formal application. Using of the German language is required. Also communication in German is necessary if the financial office has any questions.

Entrepreneurs from the European Union could applicate for a refund when the invoiced amount of VAT increases 25 € in a calendar year (entrepreneurs from outside the EU 250 €).

To mandate a fiscal agent is advisable. We recommend our experienced tax advisor:



### Franz Reissner Treuhand GmbH

Wirtschaftsprüfungsgesellschaft  
Prinz-Georg-Str. 15, 40477 Duesseldorf  
[www.reissner.de](http://www.reissner.de)

