

# Apply for a sales tax identification number

You would like to know where and how you can apply for a VAT identification number for your company.

## Competent Department

- [Bundeszentralamt für Steuern \(BZSt\)](#)

## Basic information

If you wish to supply or purchase goods or provide or receive services within the EU, you will need a VAT identification number in addition to your tax number. The Federal Central Tax Office issues this number on application to companies that are registered for VAT in Germany.

## Requirements

Eligible to apply are

- entrepreneurs within the meaning of Section 2 of the Value Added Tax Act
- legal persons who are not entrepreneurs or who do not acquire the goods for their company if they require the VAT identification number for intra-Community acquisitions.

## Procedure

You or your tax representative (tax office) can apply for the VAT identification number in writing or online from the relevant office. You will be notified of the VAT identification number in writing. If a corresponding power of attorney exists, the authorized representative, e.g. a tax office, will be notified.

Online application

Call up the online form, fill in the input fields completely and follow the further instructions.

Written application by post or fax

- Send an informal letter to the relevant office requesting the VAT identification number. Your application must contain the following information
- Name and address of the applicant,

- Tax office where the company is registered,
- Tax number under which the company is registered for VAT purposes.

Do you not yet have a tax number?

If your local tax office has not yet issued you with a tax number under which you/your company is registered for VAT purposes, please contact them to apply for both numbers together.

## **Legal bases**

- [§ 27a Umsatzsteuergesetz \(UStG\)](#)

## **What deadlines must be paid attention to?**

None

## **What are the costs?**

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