

## **Required documents/proof for acquiring goods within the community of the European Union according to sales tax law § 6a**

“Net sale”

- Company letter head with **company name, address and type of business as well as a valid tax identification number**
- **Copy of trade registration or copy of notarized partnership agreement** (if this is the first transaction, the original or a notarized copy is required) as well as a **notarized german translation of these original documents**. Its has to be clear who represents the manager.
- If it is a first transaction the owner of the company has to come **in person**. Otherwise his authorized representative has to present a notarized und signed copy of the company owner’s passport as well as an original authorization signed by the company owner. The signatures of the company owner have to be attested by a notary. The authorization must include the full name, address and passport/identity card number of the representative. The representative has to present the vendor with an identity card/passport as proof of identity.
- For follow-up deals through authorized representatives the original authorization of the representative has to be presented
- If a company has existed for less than two years, we need a confirmation by the tax office or by a tax consultant to say that the company is in commerce and has a turnover. Furthermore, it would be helpful if photographs of the company can be presented, or an internet homepage or current sale adverts in the print media.
- The merchandise has to be transported by the buyer or his representative into other areas of the Community! For this, qualified evidence (CMR document) is necessary as well. Additionally, the buyer has to commit himself to pay taxes on the vehicle according to regulations.
- Payment has to be made by bank transfer through the foreign company account

### **Alternatives:**

1. The buyer purchases the car including VAT and offsets it with the relevant clearing office abroad.
2. The buyer pays into a VAT security depot for the merchandise up to the value of German VAT (at present 19%). Reimbursement will be made upon presentation of an original qualified statement issued by the competent foreign tax authority that tax has been paid on the purchased merchandise according to the regulations. (This statement must show clearly with which merchandise it deals or quote the vehicle identification number VIN)