

Dear Madam, dear Sir

we have the information that your business/company was recipient of performance defined by **Article 13 b Paragraph 1 Number 1 of German VAT Law** (notice attached).

To clarify this tax matter we ask you to answer the questions on the attached questionnaire and send it back to our office (to avoid further inquiries please explain in depth, only a detailed presentation of the facts will make it possible to guarantee quick processing).

Note: According to § 90 AO (german fiscal code) you have the duty to give us all relevant information regarding this tax matter

1. Name and address of the company / entrepreneur in GB _____ _____ _____
2. Legal status of company? <input type="checkbox"/> incorporated company (Companies House No.: _____) <input type="checkbox"/> non incorporated company / sole proprietorship
3. Kind of business <input type="checkbox"/> Tour company / Tour operator <input type="checkbox"/> Coach company + Tour company / Tour operator <input type="checkbox"/> Other: _____
4. Which, in Germany taxable performances as defined by Article 13 b were/will be received by your company from companies resident abroad _____ _____
5. From whom do you receive the service (regarding for example the trips to/through Germany?) (please give the name and address of the company) _____ _____
6. Do you perform taxable turnover in Germany? <input type="checkbox"/> Yes <input type="checkbox"/> No
7. Is your business subject to TOMS (Tour operators margin scheme) in GB? <input type="checkbox"/> Yes <input type="checkbox"/> No
8. Since when do you receive the service?

Signature: _____

Date: _____

§ 13b VAT Law

Recipient of performance as tax debtor

(1) In the following taxable turnover transactions tax is generated at the moment of issuing the invoice, latest at the end of the month following the month in which the performance has been executed:

1. work supply and **other services of one in a foreign country located**

entrepreneur...

3. turnovers subject to real estate transfer tax...

(2) In the in subs. 1 sentence 1 nos. 1 through 3 mentioned cases **the recipient of performance owes the tax if he is an entrepreneur** or a legal person of public law....The sentences 1 and 2 also apply if the service is received in the non-entrepreneurial area.

(3) Subs. 1 and 2 do not apply if the performance of the in foreign territory resident entrepreneur consists of

1 transport of persons which was subject to single transport taxation (§16 subs. 5),

2 transport of persons by power carriage or

3 a cross-border transport of persons in air-traffic.

4 granting access to an exhibition or

5 organising an exhibition or other services in connection with the execution of an exhibition

(4) **An entrepreneur located in foreign country is** an entrepreneur having a residence, his place, place of management or branch neither in inland nor in the island of Helgoland nor in one of the in § 1 subs. 3 stipulated territories.

Authoritative is the moment when the performance is executed. If it is doubtful whether the entrepreneur is meeting these preconditions, the recipient of

the performance does not owe the tax only in that particular case when the entrepreneur can by certificate from the legal taxation office in charge of his taxation prove that he is not an entrepreneur in the sense of sentence 1...