

SECTION **VAT refunds to foreign entrepreneurs**

SUBJECT **Registering to use TeleModul**

If you have a large number of applications (e.g. if you are authorised to receive service or handle mass applications), additional access is available so that data can be sent directly to the Federal Central Tax Office from the software you are already using for doing accounts and suchlike.

In order to be able to use this access, please apply to the Federal Central Tax Office for a user code, giving your full company name and address and the name of a contact person. Along with the user code, we will send you an XML Schema file describing the structure and content of the XML file you have to draw up. Notes on the individual elements are included in the Schema file, explaining what it needs to contain in closer detail.

The names of the XML files you draw up have to be made up as follows:

- 3 figures user code issued by the Federal Central Tax Office (see above)
- 2 figures current year
- 7 figures serial number in the current year (with noughts prefixed)

You then have the possibility of sending us a specimen XML file drawn up in accordance with this pattern so that we can check the format. Simply email it to the address [application-vat@bff.bund.de](mailto:application-vat@bff.bund.de).

Your XML files are transmitted to the Federal Central Tax Office using the software package “TeleModul”, that is provided and maintained by the Bavarian Regional Tax Office’s ELSTER project. In order to use TeleModul, you have to register on its Internet page first<sup>1</sup>. You can then download the programme libraries you need and implement them in your software (or have them implemented by a software specialist assigned the task at your expense). You can get further information by going to the Internet page in the developers’ member’s area<sup>2</sup>, where you will also find a forum.

Before making your first transmission using TeleModul, please send an email to the Federal Central Tax Office at [vatapplic@bzst.bund.de](mailto:vatapplic@bzst.bund.de) so that receipt of the data can be monitored. TeleModul acknowledges transmission of the XML file to the Federal Central Tax Office, which then sends you an email confirming receipt of the file and letting you know at the same time whether the file sent is correct and the data has been included in procedure.

Note: Please take note of the specimen on the following page, as well as our latest information provided at [www.bzst.de/vat-online](http://www.bzst.de/vat-online).

<sup>1</sup> <https://www.elster.de/ssl/main-ent-teil-01-lk-anmeld.htm>

<sup>2</sup> <https://www.elster.de/ssl/nav-left-entwickler-base.htm>



# Sending the application data in advance by Telemodule - Simplified flow chart -

## Entry of the application by an accountant

The entries on form USt1T are converted into an application by the accountant and entered into the accountant's own software electronically.

Application no (= Serial number)	
Application 1	Attachment
	Position 1
	Position 2
	Position 3
...	
Application no (= Serial number)	
Application 2	Attachment
	Position 1
	Position 2
	Position 3
...	

The software used by the accountant must allocate a unique serial number (date and time stamp) to each application.

YYYYMMDD-hhmmsssss

Alternatively, with a consecutive number in the last five spaces:

YYYYMMDD-hhmmssssnnnn

## Implementation by the accountant

Combination of a maximum of 100 applications to form an XML file on the specified model.

Breakdown of the file name:

1st-3rd places: Abbreviation allocated by the Federal Central Tax Office

4th-5th places: Year, two digits

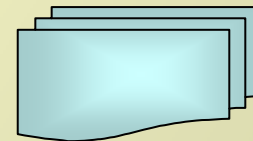
6th-8th places: consecutive file number for the year

### Sending the XML file by Telemodule

Telemodule is provided and maintained by the Bavarian State Office for Taxes. Following successful registration<sup>1)</sup>, the components can be downloaded and loaded into the accountant's software personally or by an agent.

Support is only available from the Elster developers' forum<sup>2)</sup>, (not from the Federal Central Tax Office).

Printout as an individual application in the form of a USt1T form with a serial number for submission to the entrepreneur for an original signature



## Federal Central Tax Office

**N.B.:** The date of receipt is the date on which the paper copy bearing an original signature is delivered by post. The other necessary documents must be enclosed with it.

<sup>1)</sup> <https://www.elster.de/ssl/main-ent-teil-01-lk-anmeld.htm>