

Registration at the initiative of the tax authority

If the taxable person has not submitted a registration application within the time limit laid down by law (does not submit the application at all or submits it late), the tax authority will register the person retroactively on its own initiative from the date on which the supply exceeded 40,000 euros and will notify the taxable person of the corresponding decision within three working days as of the date on which the decision was made (subsection 10 of § 20 of the VAT Act).

If a taxable person has submitted an application for registration and is also registered as a taxable person, but it becomes evident after registration that the application was submitted late and that the supply threshold was actually exceeded earlier, the tax authority will issue a new registration decision. The tax authority will repeal its original decision retroactively and the person will be registered with a new decision as of the date on which the taxable supply in the corresponding amount arose. In this case, the tax authority will also forward to the person the decision made on the registration of the person within three working days as of the date on which the decision is made (subsection 11 of § 20 of the VAT Act).

Handbook Article last update 08.01.2025