

Prüfung VAT Rates Datenbank der EU

Zur Nutzung der Datenbank:

Fehlende Orientierung für Händler: Welche Version ist die aktuelle?

Siehe https://ec.europa.eu/taxation_customs/business/vat_en

The screenshot shows the VAT database homepage with a search bar at the top. Below the search bar, there are navigation tabs for 'Home', 'Business', 'Cross-border', 'Customs', 'Taxation', 'Online services', and 'About'. The main content area is titled 'VAT' and includes a 'National Information' section with a calculator icon and a 'Quicklinks' section with various links like 'Check a VAT number (VIES)', 'VAT rates (VIES)', 'VAT Action Plan 2016', etc. There are also three columns of links for 'General', 'Business', and 'Individuals'.

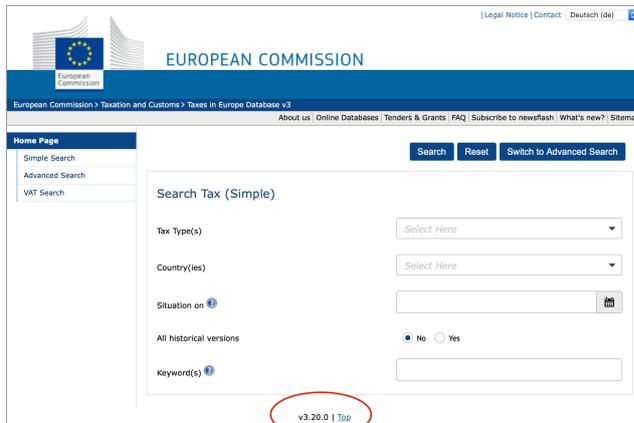
Link führt zur Version 2.3.0

This screenshot shows the 'Invoicing Rules' page. It features a sidebar with navigation links for 'General Rules', 'Publication', 'TIC VAT Rates for MOSS', 'VAT Refund Codes', and 'VAT Refund Features'. The main content area contains a paragraph explaining that the common VAT system in the EU sets rules applicable to all EU countries, with a note on flexibility for national choices. Below this, there is a search prompt: 'Search the Tax Information Communication database (TIC) for:' followed by three links: 'Invoicing rules in EU countries', 'VAT refunds - information requirements in the EU country of refund', and 'VAT Rates in EU Countries'. The last link is circled in red. At the bottom, it states 'Last Update : 29/10/2020 - 07:23 | v2.3.0 | Top'.

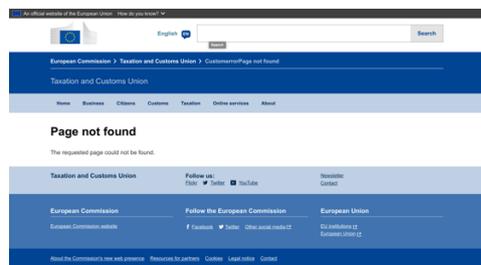
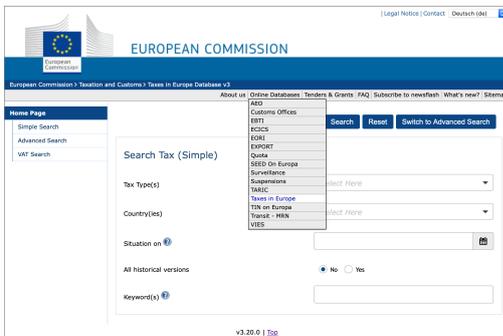
This screenshot shows the 'General Rules' page. The sidebar is similar to the previous page. The main content area explains that general rules on VAT rates are found in Articles 93 to 130 and Annex III to the VAT Directive (2006/112/EC). It mentions that the VAT Directive provides for a standard rate of not less than 15% and an option to apply up to two reduced rates of at least 5% to a restricted list of goods and services listed in Annex III. Below this, there is a 'Publication' section with a table showing VAT rates for telecommunications, broadcasting, and electronically supplied services. At the bottom, there is a filter section titled 'Perform a selection using the following filter' with dropdown menus for 'Country / Northern Ireland', 'Categories', and 'Type of VAT rates', and a 'Valid On' date field. A 'Search' button and a 'Reset filter' button are also present. At the bottom, it states 'Last Update : 29/10/2020 - 07:23 | v2.3.0 | Top', with the version number circled in red.

Über Google Suche erreicht man jedoch Version 3.20.0:

https://ec.europa.eu/taxation_customs/tedb/taxSearch.html

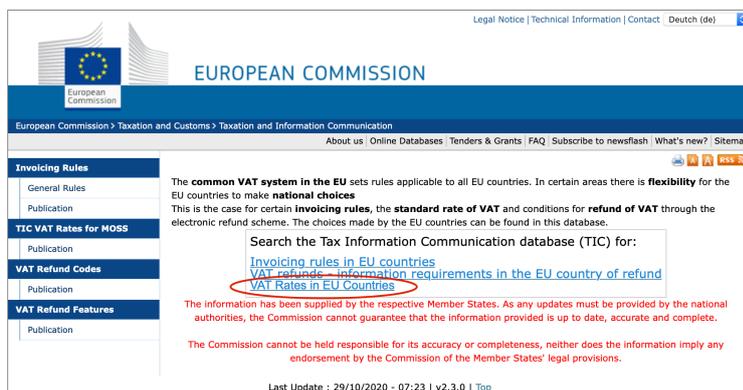


Fehlende Seiteninhalte erschweren Nutzung und Orientierung:



Disclaimer bei Version 2.3.0 („The Commission cannot be held responsible“):

https://ec.europa.eu/taxation_customs/tic/



Beispiel einer Suche in der EU VAT Rates Datenbank und Abgleich mit den Ergebnissen laut eClear VATRules

https://ec.europa.eu/taxation_customs/tedb/vatSearchForm.html

Suche für einen CN-Code: **2106 90 92**

CN Code(s)

2106

CPA Code(s)

2106 - Food preparations not elsewhere specified or included
 2106 10 - Protein concentrates and textured protein substances
 2106 90 - Other
 2106 10 20 - Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch

v3.20.0 | [Top](#)

Resultat der Suche für Deutschland:

			21, 22, 23, 25	preparation of foodstuffs; products normally used to supplement foodstuffs or as a substitute for foodstuffs	
DE - Germany	STANDARD	19			VAT - Import -
		19			
DK - Denmark	STANDARD	25			
EE - Estonia	STANDARD	20			
	REDUCED			Pharmaceutical products of a kind normally used for health care, prevention of illness and as treatment for medical and	This reduced rate applies only to special medical purposes within the
		9	1901 10 00, 1901 20 00, 1905 90 30, 2106		

Für Deutschland wird der Standard-Satz von **19%** ausgewiesen.

Es gilt jedoch der reduzierte Steuersatz von **7%** (wie auch in Anlage 2 zum Umsatzsteuergesetz nachzulesen; Zeile 41: https://www.gesetze-im-internet.de/ustg_1980/anlage_2.html).

Resultat der Suche für Griechenland:

EL - Greece	STANDARD	24			
	REDUCED				
		13	2106	Foodstuffs (including beverages but excluding alcoholic beverages) for human and animal consumption; live animals, seeds, plants and ingredients normally intended for use in the preparation of foodstuffs; products normally used to supplement foodstuffs or as a substitute for foodstuffs	For tariff heading 2106 reduced rate only on food preparations not elsev specified or included, with the exce food supplements in any form and alcohol preparations, other than th on fragrant substances, of a kind u manufacture of beverages
					Special

Für Griechenland gilt auf der 2106 (erste 4 Stellen des CN-Codes) der reduzierte Steuersatz von 13%. Ob die Reduzierung dann tatsächlich Anwendung findet, wird in der rechtsstehenden Erläuterung („Comments“) bekanntgegeben. Für den Händler bedeutet das eine manuelle Auswertung, ob dessen Produkte tatsächlich dem reduzierten Steuersatz in Griechenland unterfallen.

Aktualisierungen:

Ein unmittelbares Einspielen von Aktualisierungen (z.B. temporäre Änderungen) konnten wir bislang nicht nachvollziehen.

Ein leicht nachvollziehbares Beispiel aus dem vergangenen Jahr (Datenbankabfrage am 27. Oktober 2020): Die temporäre Reduzierung des USt-Satzes auf 16% bzw. 5% wurde nicht angezeigt.

VAT Rates Deutschland (derzeit 16% und 5%) – Datenbankabfrage am 27. Oktober 2020

27.10.2020 Taxes in Europe Database v3

DEUTSCHLAND

VAT Search Results

► Please click here to display the search rules

► Criteria Summary

Show 50 entries Search within results: Previous 1 Next

Country	Type	Rate	CN Codes	CPA Codes	Category	Comments
DE - Germany	STANDARD	19 <i>ok</i>				VAT - Import -
		19				
	REDUCED	0			Zero Rate: Article 37 of the VAT Directive	
		0			Zero Rate: Article 37 of the VAT Directive	VAT - Import -

27.10.2020 Taxes in Europe Database v3

Country	Type	Rate	CN Codes	CPA Codes	Category	Comments
		7 <i>ok</i>	9701	Nr. 53 a	Pictures, collages and similar decorative plaques, paintings and drawings, executed entirely by hand by the artist, other than plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, hand-decorated manufactured articles, theatrical scenery, studio back cloths or the like of painted canvas (CN code 9701)	
		7	9702 00 00	Nr. 53 b	Original engravings, prints and lithographs, being impressions produced in the limited numbers directly in black and white or in colour: of one or of several plates executed entirely by hand by the artist, irrespective of the process or of the material employed, but not including any mechanical or photomechanical process (CN code 9702 00 00)	

Zusammenfassend:

Die VAT Rates Datenbank der EU enthält zwar viele Informationen; die finale Aussage, ob das Produkt reduziert oder regelbesteuert ist, kann jedoch nicht ohne weiteres durch den Händler getroffen werden.

Vorgenannte Beispiele belegen, dass verlässliche und belastbare Auskünfte über diese Datenbank nicht möglich sind.

Stand der Überprüfung: 16. Juni 2021