



## Responsibilities per the VAT Responsibility Ordinance

According to the VAT Responsibility Ordinance, the following tax offices are locally responsible for the VAT of foreign entrepreneurs:

Entrepreneurs resident in	locally responsible tax office
Kingdom of Belgium	tax office Trier
Republic of Bulgaria	tax office Neuwied
Kingdom of Denmark	tax office Flensburg
Republic of Estonia	tax office Rostock
Republic of Finland	tax office Bremen
Republic of France and Principality of Monaco	tax office Offenburg
United Kingdom of Great Britain and Northern Ireland plus Isle of Man	tax office Hannover-Nord
Republic of Greece	tax office Berlin Neukölln
Republic of Ireland	tax office Hamburg-Nord
Republic of Italy	tax office München
Republic of Croatia	tax office Kassel-Hofgeismar
Republic of Latvia	tax office Bremen
Principality of Liechtenstein	tax office Konstanz
Republic of Lithuania	tax office Mühlhausen
Grand Duchy of Luxembourg	tax office Saarbrücken Am Stadtgraben
Republic of Macedonia	tax office Berlin Neukölln
Kingdom of the Netherlands	tax office Kleve
Kingdom of Norway	tax office Bremen
Republic of Austria	tax office München
Republic of Poland a) surname or company name of the enterprise with the initial letter A – G	tax office Hameln
b) surname or company name of the enterprise with the initial letter H – M	tax office Oranienburg
c) surname or company name of the enterprise with the initial letter N – Z	tax office Cottbus
d) notwithstanding the provisions a – c all enterprises to which the § 18 (4e) UStG procedure is applicable	tax office Cottbus
Republic of Portugal	tax office Kassel-Hofgeismar
Romania	tax office Chemnitz-Süd
Russian Federation	tax office Magdeburg

Kingdom of Sweden	tax office Hamburg-Nord
Swiss Confederation	tax office Konstanz
Republic of Slovakia	tax office Chemnitz-Süd
Kingdom of Spain	tax office Kassel-Hofgeismar
Republic Slovenia	tax office Oranienburg
Czech Republic	tax office Chemnitz-Süd
Republic of Turkey	tax office Dortmund-Unna
Ukraine	tax office Magdeburg
Republic of Hungary	tax office Nürnberg-Zentral
Republic of Belarus	tax office Magdeburg
United States of America	tax office Bonn- Innenstadt
countries not mentioned above	tax office Berlin Neukölln

For contact data for the tax offices, please see the website [BZSt-Portal "Suche nach zuständigem Tax office" \(Search tax office\)](#).

For further information and services of the State Fiscal Administrations, please see the website of the [Tax Information Centre](#).