Federal Central Tax Office

- Tax Department I -

TECHNICAL AREA **VAT refunds to foreign businesses**

SUBJECT **Form USt 1 T in the Form Management System**

Electronic transmission of your application data will enable us to process your VAT refund applications more quickly. In addition to the existing possibility of transmission using Elster Online Manager, form USt 1 T is available for the same purpose at: https://www.formulare-bmf.de/ffw/action/invoke.do?id=ust1t

However, this form can only be completed online and used for a maximum of 300 invoice items (please use the VERUS pdf form for larger applications until further notice). Apart from an Internet browser of your choice (with Java script if possible), you do not require any specific software on your PC. High-speed Internet access is an advantage.

Use only the buttons on the form (see below), not the task bar of your Internet browser.

The form itself consists of 3 pages, to be completed in consecutive order. The individual invoice items must be entered on page 3 (corresponds to the attachment to the paper application). Navigate between the pages by clicking on the corresponding page symbol.	
Adjust the display size by clicking on the zoom symbols.	
Should you wish to interrupt completion for longer than 20 minutes, save the data you have entered on your PC to avoid any loss. Then close your browser.	
When you want to continue with your task, you can retrieve the form again https://www.formulare-bfinv.de/ffw/action/invoke.do?id=ust1t) and then take over the data for the application stored on your PC (XML file).	
When the application has been completed in full, click on the symbol to transmit the data to the Federal Central Tax Office.	
Then print out the application by clicking on the button. If you are the business owner, your original signature is required (if you are the accountant or authorised representative, the business owner's original signature is required on page 1, in accordance with line 1). Then send the form and the documents to be submitted to the Federal Central Tax Office by mail.	
Please note: To make it easier to process the attachment to the application (page 3), the form changes to processing mode from line 26 of the attachment. You will notice this, because the button for submission of the application will be greyed out. After completing all the lines of the attachment, please click on the "Final processing" button at the end of the attachment to return to full mode. It is not possible to submit the application until this has been done. Although processing of the application is possible in full mode, it is not recommended because of the longer response time.	

FAQ Frequently asked questions …

Can I use any Internet browser?

Yes. However, it has been established that the Mozilla browsers perform significantly better than other browsers.

When using the "Mozilla Firefox" browser, I receive a warning about a busy or unresponsive script. Is this a fault?

No. Confirm the message by clicking on the "Continue" button. Alternatively, you can also reconfigure "Mozilla Firefox" as follows:

- ✓ *Enter "about.config" in the address line in Firefox.*
- ✓ *Enter "time" in the "Filter" field. The list of parameters will also be reduced to about 25-30 entries.*
- ✓ *Double click on the "dom.max_script_run_time" parameter to open it and increase the value (e.g. to 40)*

N.B.: Reconfiguring your web browser can affect the security and stability of your system when loading other websites. The Federal Central Tax Office will therefore accept no liability whatsoever for any damage which may occur. If you are unsure of the effects of changing the parameters, we recommend cancelling them after the form has been sent successfully.

Can I speed up the processing of my entries in the form?

Yes. Reaction times are significantly better if JAVA is switched off. However, you will have to manage without convenient functions such as Tool Tips and fault-finding.

Recommendation: Deactivate JAVA once you are familiar with using the form.

Is electronic transmission of the form alone sufficient for payment?

No. You must currently print out the application after (!) electronic transfer, add the applicant's original signature and send it together with the requisite original vouchers to the Federal Central Tax Office by mail.

Do you have any other questions?

- ✓ If you have any technical questions, please send an e-mail to: vatapplic@bzst.bund.de
- ✓ If you have any questions about payment, please send an e-mail to: vatrefund@bzst.bund.de