



UST / MwST GUIDE

This guide is designed to help you understand when to charge USt, and what rate you should be charging it at.

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If you have questions about this guide, contact
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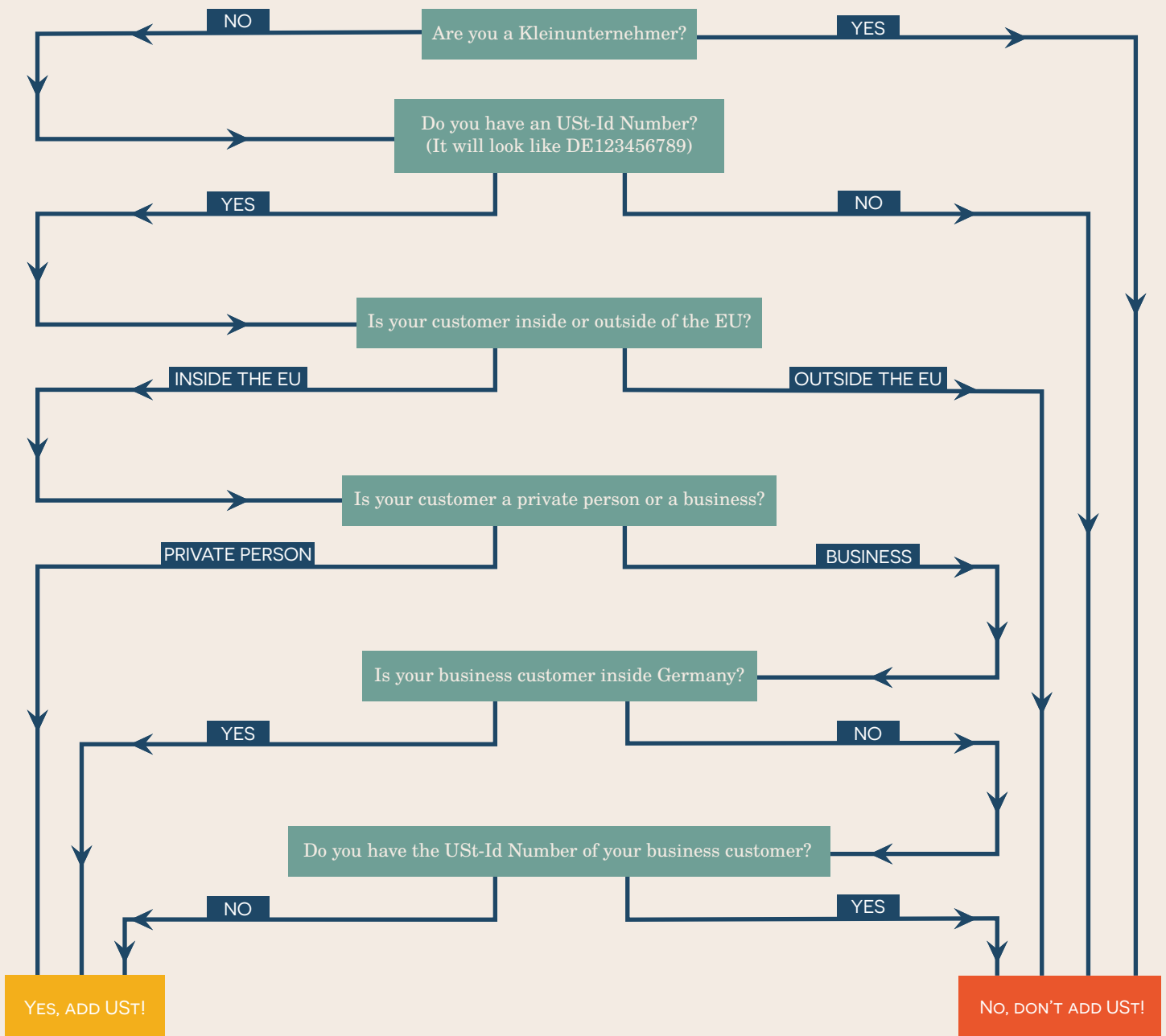
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Note: USt and MwSt are the same thing!

Disclaimer:

This USt guide is made available by the Berlin Kreativ Kollektiv e.V., and is intended for educational purposes only, as well as to give you general information and a general understanding of the requirements surrounding USt, and is not intended to provide specific legal advice. This USt guide should not be used as a substitute for competent legal advice from a licensed professional.

UST / MwSt FLOWCHART



UST / MWST: 7% OR 19%?

19% is the standard USt rate in Germany. However, there is a reduced USt rate of 7% for products & services that are meant to provide social & cultural benefits.

Of course it's always confusing, and there are always exceptions, but these are the general rules:

7%

- + Agricultural products (e.g. plants)
- + Books: printed books & newspapers
- + Copyrighted works (e.g. logos, website design, graphics)
- + Cultural & educational events: entrance fees
- + Food
- + Hotel accommodation
- + Journalism: all services
- + Photography: licensing rights (e.g. selling celebrity photos to a magazine)
- + Public transport tickets (under 50km)
- + Works of art (e.g. own drawings, paintings, sculptures)
- + Written services: copyrighted services (e.g. novels, translations, newspaper articles)

19%

- + Books: audiobooks & e-books
- + Computer art
- + Cultural & educational events: performances
- + General creative commercial work
- + Photography: private client work (e.g. wedding photos)
- + Written services: non-copyrighted services (e.g. proofreading, editing, lecturing)
- + ... Erm, everything else!

Shipping products? The USt for packing materials & postage should match the USt of the products you are sending

When in doubt, the safest thing to do is charge 19%!