

## Granting of power of fiscal representation (specimen)

1. We hereby grant to the company

\_\_\_\_\_  
[Name, address, VAT Reg. No. of fiscal representative]

powers of fiscal representation pursuant to Arts. 22a et seq. UStG.

2. The company

\_\_\_\_\_  
[Name of fiscal representative]

is hereby granted the relevant powers,

a.) [if grantor of powers is an EU company:]

to act as fiscal representative in Germany with respect to the obligations imposed by VAT legislation following customs clearance of intra-Community supply of goods by the company

\_\_\_\_\_  
[Supplier in third country, address],

b. [if grantor of powers is a supplier from a third country:]

to act as fiscal representative in Germany with respect to the obligations imposed by VAT legislation following customs clearance from intra-Community supply of our goods to the company

\_\_\_\_\_  
[Name of acquiror, address, VAT Reg. No.]

c. as fiscal representative to make the tax declaration pursuant to Art. 22b para. 2 sentence 1 UStG,

d. as fiscal representative to submit the Summary Report pursuant to Art. 22b para. 2 sentence 3 UStG.

3. We hereby confirm that the conditions set out in Art. 22a para. 1 UStG are met by our company.

4. We accept vis-à-vis the company

\_\_\_\_\_  
[Name of fiscal representative]

liability for the completeness and correctness of all data required for carrying out the orders, and will ensure that a duplicate of the invoice is submitted for turnover in Germany where use is made of fiscal representation.

\_\_\_\_\_  
Place, date

\_\_\_\_\_  
Company, signature