

## Turnover tax statistics

**Aim of the statistics:** Turnover tax statistics serves as a device to assess the structure and effects of turnover tax as well as its economic and social importance. Monitoring turnover reveals valuable information for budget planning and tax estimations at the Federal and Land levels. Furthermore turnover tax statistics is used for general economic monitoring, as a base of national accounting and to calculate the amounts to be paid to the European Union.

**Periodicity:** Annual, since 1996

**Regional classification:** By Land, more detailed regional breakdowns may be provided by statistical offices of the Länder.

**Reporting period:** Calendar year

**Survey population:** All enterprises which filed advance turnover tax returns, with annual deliveries and other performances of over EUR 17,500 (reference year 2005).

Turnover tax statistics does not include enterprises only obligated to file an annual turnover tax return instead of an advance turnover tax return and small enterprises having an annual turnover of under EUR 17,500. Other enterprises not covered are those generating almost only tax-free turnover and those with no turnover tax liability (e.g. physicians in private practice, dentists without laboratory, government agencies, insurance agents, agricultural enterprises).

**Survey method:** Secondary survey: The frame of turnover tax statistics is data sets compiled by data centres of Land revenue authorities for every taxpayer. These data sets consist of data from automated advance turnover tax return and prepayment procedures and from the financial information service.

Following the turnover tax exemption of Art. 19 turnover tax law, data sets with an annual amount of deliveries and other performances of EUR 17,500 and below are erased.

The number of enterprises subject to corporation tax was about EUR 3 million in 2003.

**Survey characteristics:** Turnover; turnover tax; legal form; integrated group of companies; input tax; tax liability; form of taxation; prepayment period; branch of economic activity

### Legal bases:

*EU legal basis:* -

*National legal basis:* Art. 2 tax statistics law (StStatG) of 11 October, amended by Article 18 of the law of 20 December 2007.

**Subject-related breakdown:** German Classification of Economic Activities (WZ), edition 2003 (WZ 2003) (version for tax statistics)