

VAYTAX · GERMAN VAT COMPLIANCE

German VAT Deadlines 2026

JURISDICTION
BUNDESREPUBLIK DEUTSCHLAND

FILING CHANNEL
ELSTER · DATEV

AUTHORITY
FINANZAMT

Every *UStVA*, *ZM*, *Dauerfristverlängerung* and *Jahreserklärung* for international sellers — typeset for the wall, accurate for the Finanzamt.

VERIFIED · 2026 / I

The year, at one glance

12 months · all 2026 filing events

<p>January 01 / 12</p> <p>NO FILING EVENTS</p>	<p>February 02 / 12</p> <ul style="list-style-type: none"> ● 10 USTVA · JAN ○ 10 SONDERVORAUSZAHLUNG 	<p>March 03 / 12</p> <ul style="list-style-type: none"> ● 10 USTVA · FEB ● 10 USTVA · JAN + DF 	<p>April 04 / 12</p> <ul style="list-style-type: none"> ● 14★ USTVA · MAR ● 14★ Q1 USTVA ○ 14★ Q1 ZM ● 10 USTVA · FEB + DF
<p>May 05 / 12</p> <ul style="list-style-type: none"> ● 11★ USTVA · APR ● 11 USTVA · MAR + DF ● 11 Q1 USTVA + DF 	<p>June 06 / 12</p> <ul style="list-style-type: none"> ● 10 USTVA · MAY ● 10 USTVA · APR + DF 	<p>July 07 / 12</p> <ul style="list-style-type: none"> ● 10 USTVA · JUN ● 10 Q2 USTVA ○ 10 Q2 ZM ● 10 USTVA · MAY + DF ○ 31 JAHRESERKL. 2025 	<p>August 08 / 12</p> <ul style="list-style-type: none"> ● 10 USTVA · JUL ● 10 USTVA · JUN + DF ● 10 Q2 USTVA + DF
<p>September 09 / 12</p> <ul style="list-style-type: none"> ● 10 USTVA · AUG ● 10 USTVA · JUL + DF 	<p>October 10 / 12</p> <ul style="list-style-type: none"> ● 12★ USTVA · SEP ● 12★ Q3 USTVA ○ 12★ Q3 ZM ● 12★ USTVA · AUG + DF 	<p>November 11 / 12</p> <ul style="list-style-type: none"> ● 10 USTVA · OCT ● 10 USTVA · SEP + DF ● 10 Q3 USTVA + DF 	<p>December 12 / 12</p> <ul style="list-style-type: none"> ● 10 USTVA · NOV ● 10 USTVA · OCT + DF

● MONTHLY USTVA
standard, by 10th

● + DAUERFRIST
extended +1 month

● QUARTERLY USTVA
annual VAT < €7,500

○ ZM
no Dauerfrist

○ ANNUAL / SONDERVORAUSZAHLUNG
★ = weekend/holiday shift

SECTION II • REPORTING PERIOD > €7,500 ANNUAL VAT

Every 2026 deadline for monthly Umsatzsteuer-Voranmeldung returns – both the standard 10th-of-following-month rule and the Dauerfristverlängerung (+1 month) extension.

Monthly UStVA filers

REPORTING PERIOD	STANDARD DEADLINE	WITH DAUERFRIST (+1 MO)	NOTE
January 2026 <small>USTVA · PERIOD 01</small>	10 Feb 2026	10 Mar 2026	<i>Tue · no shift</i>
February 2026 <small>USTVA · PERIOD 02</small>	10 Mar 2026	10 Apr 2026	<i>Tue · no shift</i>
March 2026 <small>USTVA · PERIOD 03</small>	★ 14 Apr 2026	11 May 2026	<i>10 Apr is Karfreitag</i>
April 2026 <small>USTVA · PERIOD 04</small>	★ 11 May 2026	10 Jun 2026	<i>10 May is Sun</i>
May 2026 <small>USTVA · PERIOD 05</small>	10 Jun 2026	10 Jul 2026	<i>Wed · no shift</i>
June 2026 <small>USTVA · PERIOD 06</small>	10 Jul 2026	10 Aug 2026	<i>Fri · no shift</i>
July 2026 <small>USTVA · PERIOD 07</small>	10 Aug 2026	10 Sep 2026	<i>Mon · no shift</i>
August 2026 <small>USTVA · PERIOD 08</small>	10 Sep 2026	★ 12 Oct 2026	<i>10 Oct is Sat</i>
September 2026 <small>USTVA · PERIOD 09</small>	★ 12 Oct 2026	10 Nov 2026	<i>10 Oct is Sat</i>
October 2026 <small>USTVA · PERIOD 10</small>	10 Nov 2026	10 Dec 2026	<i>Tue · no shift</i>
November 2026 <small>USTVA · PERIOD 11</small>	10 Dec 2026	★ 11 Jan 2027	<i>10 Jan 27 is Sun</i>
December 2026 <small>USTVA · PERIOD 12</small>	★ 11 Jan 2027	10 Feb 2027	<i>10 Jan 27 is Sun</i>

★ Shifted from the calendar 10th due to a weekend or German federal holiday – the deadline rolls to the next business day under § 108(3) AO. **Dauerfrist** requires an active Dauerfristverlängerung filing and a Sondervorauszahlung paid by 10 February each year.

Tip for foreign sellers. If you sell on Amazon DE, your annual VAT will almost always exceed €7,500 – plan for monthly UStVA from day one. The Dauerfrist column gives you a one-month working buffer in exchange for a 1/11 advance payment each February. We file these for clients via DATEV.

SECTION III · QUARTERLY, ZM & ANNUAL RETURNS

Quarterly UStVA · ZM · Jahreserklärung

For lower-volume sellers, EU intra-community filers, and the year-end reconciliation. Dates align with the monthly schedule on the prior page where periods overlap.

Quarterly UStVA filers

ANNUAL VAT < €7,500

QUARTER	STANDARD DEADLINE	WITH DAUERFRIST	NOTE
Q1 2026 JAN – MAR	★ 14 Apr 2026	11 May 2026	10 Apr is Karfreitag
Q2 2026 APR – JUN	10 Jul 2026	10 Aug 2026	Fri · no shift
Q3 2026 JUL – SEP	★ 12 Oct 2026	10 Nov 2026	10 Oct is Sat
Q4 2026 OCT – DEC	★ 11 Jan 2027	10 Feb 2027	10 Jan 27 is Sun

ZM — Zusammenfassende Meldung

QUARTERLY · NO DAUERFRIST AVAILABLE

QUARTER	ZM DEADLINE	NOTE
Q1 2026 JAN – MAR	★ 14 Apr 2026	10 Apr is Karfreitag
Q2 2026 APR – JUN	10 Jul 2026	Fri · no shift
Q3 2026 JUL – SEP	★ 12 Oct 2026	10 Oct is Sat
Q4 2026 OCT – DEC	★ 11 Jan 2027	10 Jan 27 is Sun

Monthly ZM filers. Intra-EU B2B goods exceeding €50,000 per quarter (or services beyond threshold) must file ZM monthly, by the 25th of the following month — same as the standard rhythm, never with Dauerfrist.

SECTION III · ANNUAL RETURNS & SONDERVORAUSZAHLUNG

Annual returns & Sondervorauszahlung

Year-end reconciliation: the Sondervorauszahlung that unlocks Dauerfristverlängerung, plus the Jahreserklärung for both 2025 and 2026 with and without Steuerberater extension.

FILING	2026 DEADLINE	DETAIL
Sondervorauszahlung 2026 <small>REQUIRED FOR DAUERFRIST</small>	10 Feb 2026	<i>1/11 of 2025 VAT, paid in advance</i>
Jahreserklärung 2025 <small>WITHOUT STEUERBERATER</small>	31 Jul 2026	<i>Friday · standard statutory deadline</i>
Jahreserklärung 2025 <small>FILED BY STEUERBERATER</small>	28 Feb 2027	<i>§ 149(3) AO extension applies</i>
Jahreserklärung 2026 <small>WITHOUT STEUERBERATER</small>	★ 2 Aug 2027	<i>31 Jul 2027 is Sat — shifts to Mon</i>
Jahreserklärung 2026 <small>FILED BY STEUERBERATER</small>	29 Feb 2028	<i>Leap year</i>

Why two deadlines per year. Filing the Jahreserklärung through a licensed German Steuerberater extends the deadline by roughly seven months under § 149(3) AO — a meaningful buffer for international sellers consolidating multi-marketplace data after year-end.

SECTION IV • WHAT IT COSTS TO MISS • HOW TO NEVER MISS

Penalty rules & pre-deadline checklist

The two penalties that matter, and a four-step countdown the Steuerberater walks every monthly cycle.

LATE FILING

Verspätungszuschlag

Penalty for late submission

Up to **10 % of assessed VAT**, with a minimum of **€ 25** per return. Becomes **mandatory after 14 months** from the period end – before that, the Finanzamt has discretion.

§ 152 AO · Abgabenordnung

LATE PAYMENT

Säumniszuschlag

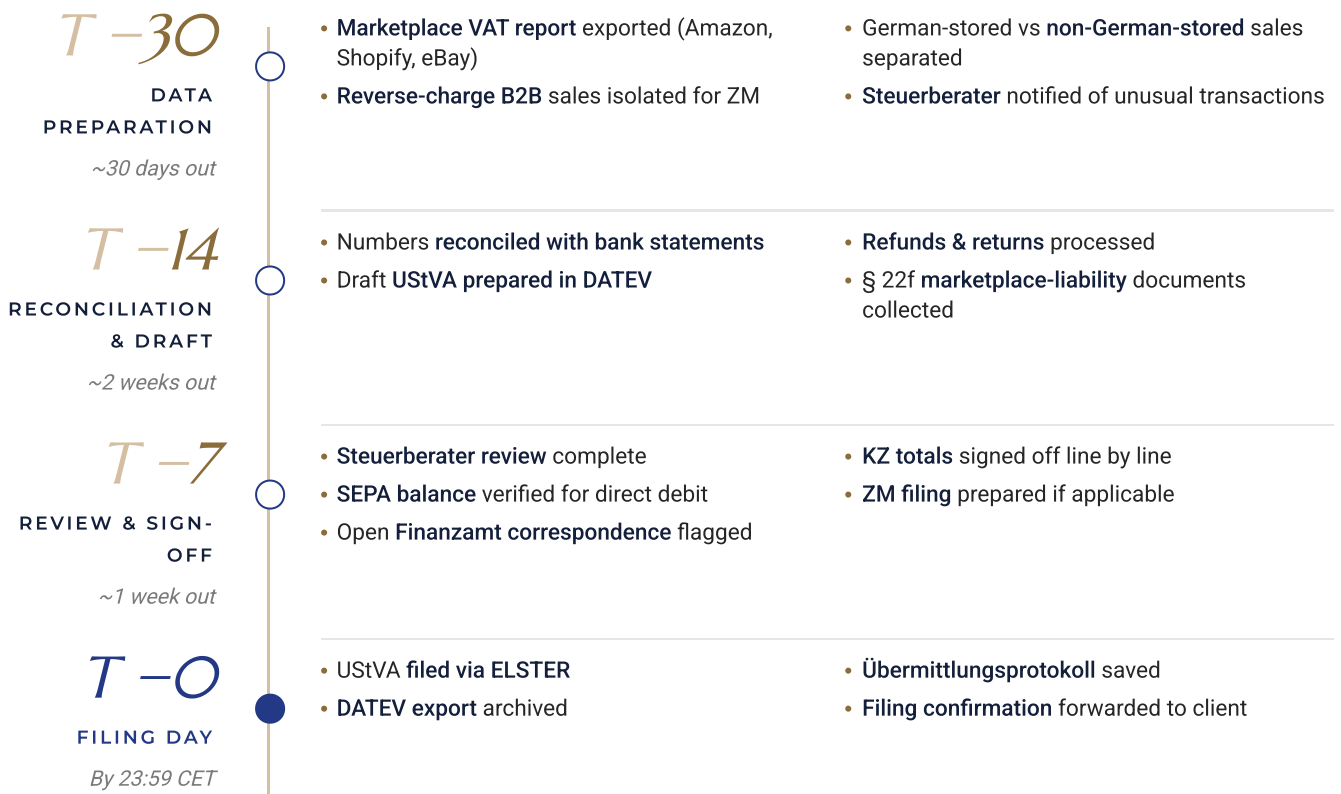
Surcharge for late payment

1 % per started month of the unpaid VAT amount, rounded down to the nearest € 50. A working **SEPA Direct Debit mandate** with the Finanzamt avoids this in practice.

§ 240 AO · Abgabenordnung

Pre-deadline checklist

A four-step countdown – same shape every month.



ONE CTA • THEN BACK TO SELLING

File these for you? **Vaytax** handles every UStVA, ZM and Jahreserklärung — by a licensed Steuerberater, via DATEV.

VAYTAX.COM

€79 / mo