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April 12, 2016

Information sheet on the charging of value-added tax for business activities of PTB since 1 January 2010

The Physikalisch-Technische Bundesanstalt (PTB), Braunschweig and Berlin, is the National Metrology Institute of the Federal Republic of Germany with scientific and technical service tasks. The services rendered by PTB encompass both **sovereign** activities and **business** activities.

Starting as of **1 January 2010**, PTB is obligated to charge **value-added tax for business activities** and will specify this accordingly in its bills of costs (invoices). For the following business activities of PTB, for example, value-added tax will be charged since 1 January 2010:

- Conformity assessments in accordance with EU directives according to the New Approach (e.g. ATEX, MID, NAWID)
- Voluntary certifications in accordance with international certification systems (e.g. OIML, IECEX)
- Consultations or assessments within the scope of accreditation procedures
- Experts' reports in accordance with section 66 of the German Radiation Protection Ordinance
- Tests carried out for private enterprises and authorities

Business customers of PTB can offset this value-added tax within the scope of the respective legal regulations as part of the pretax deduction with their tax authority.

For **sovereign activities, also for foreign costumers**, PTB will **not charge value-added tax**. These activities comprise, e.g.:

- Calibrations
- Services rendered within the scope of Technical Cooperation
- National type approvals under German law and tests carried out in accordance with the German Verification Act (Eichgesetz), Weapons Act (Waffengesetz), Proof Testing Act (Beschussgesetz), Gaming Ordinance (Spielgeräteverordnung), X-ray Ordinance (Röntgenverordnung) and Radiation Protection Ordinance (Strahlenschutzverordnung)
- Allocation of measuring devices against payment within the scope of the dissemination of the units

In commercial activities for foreign customers applies the "Reverse Charge" procedure, so the tax is payable in their country of origin.

In case of questions please contact the division in charge of the technical matter.

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