Physikalisch-Technische Bundesanstalt

Braunschweig und Berlin

Information sheet on the charging of value-added tax for business activities of PTB as of 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 as of 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,** PTB will, also in future, **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

For foreign customers of PTB, special legal regulations apply.

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