SUBJECT **taxation of travel services provided by companies established in third countries; Extension of the non-objection rule**REFERENCE BMF letter of 29 January 2021- III C 2-S 7419/19/10002:004 (DOK 2020/0981332) –GZ **III C 2 - S 7419/19/10002 :004 DOC 2022/  
  
1256206** (please specify GZ and DOK when replying)

I.

In BMF letter of 29 January 2021, III C 2 - S 7419/19/10002:004 (DOK 2020/0981332), the highest tax authorities of the Federation and the Länder decided that Paragraph 25 of the UStG does not apply to travel services provided by traders established in third countries and without a fixed establishment in Community territory. For reasons of the protection of legitimate expectations, there is no objection if the special provision of § 25 UStG is applied to travel services carried out until 31 December 2020 by entrepreneurs established in a third country and without a fixed establishment in Community territory.

II.

With reference to the outcome of the discussion with the highest tax authorities of the Länder, the non-objection provision contained in the BMF letter of 29 January 2021, III C 2 - S 7419/19/10002:004 (DOK 2020/0981332), the non-objection provision contained in the BMF letter of 29 March 2021 - III C 2-S 7419/19/10002:004 (DOK 2021/0361661) until 31 December 2021 and by BMF letter of 1 December 2021 – III C 2 - S 7419/19/10002 :004  
   
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On behalf of  
Bremer