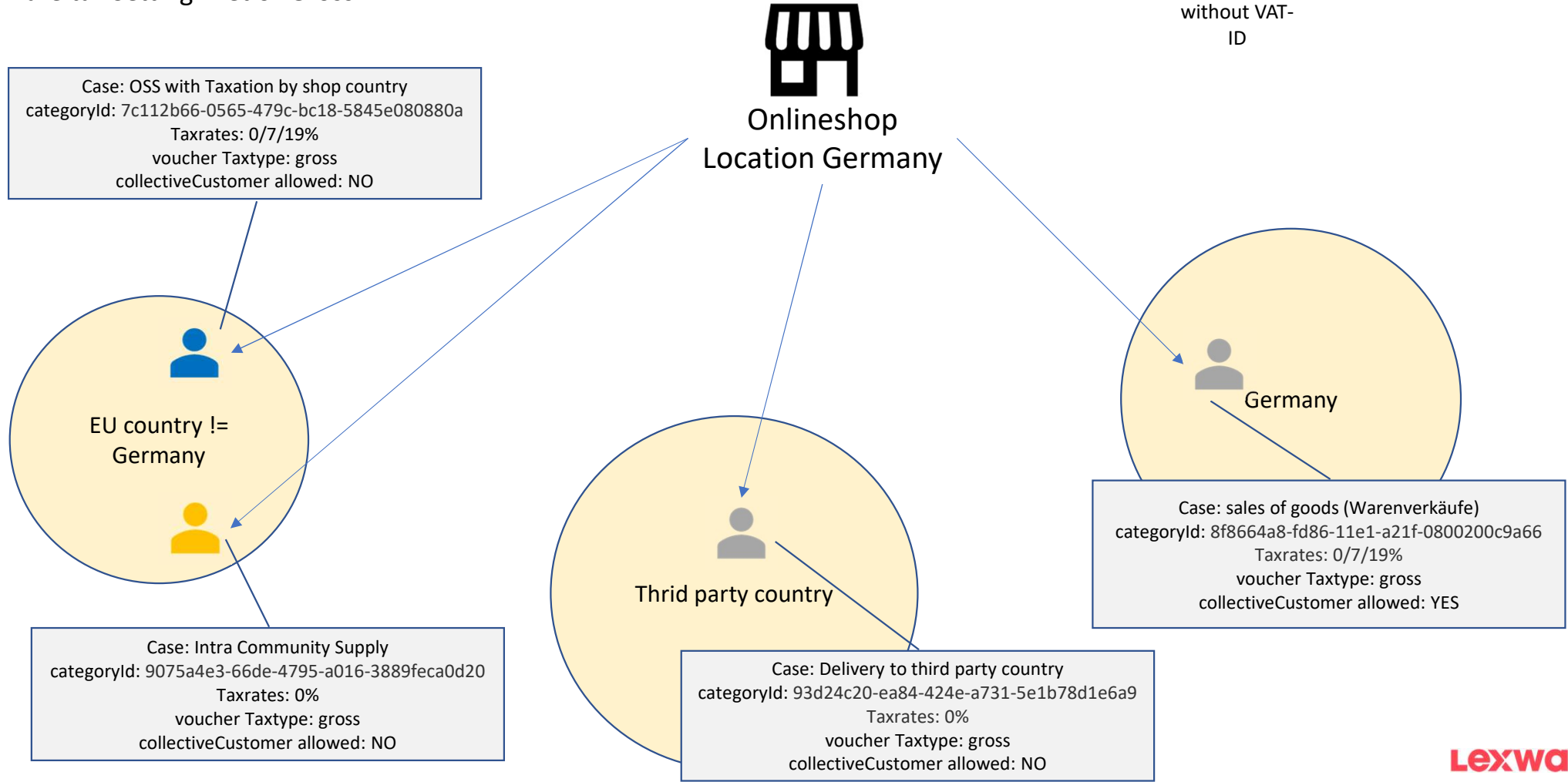
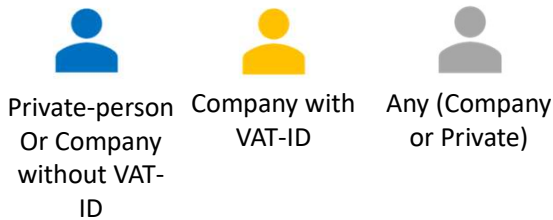
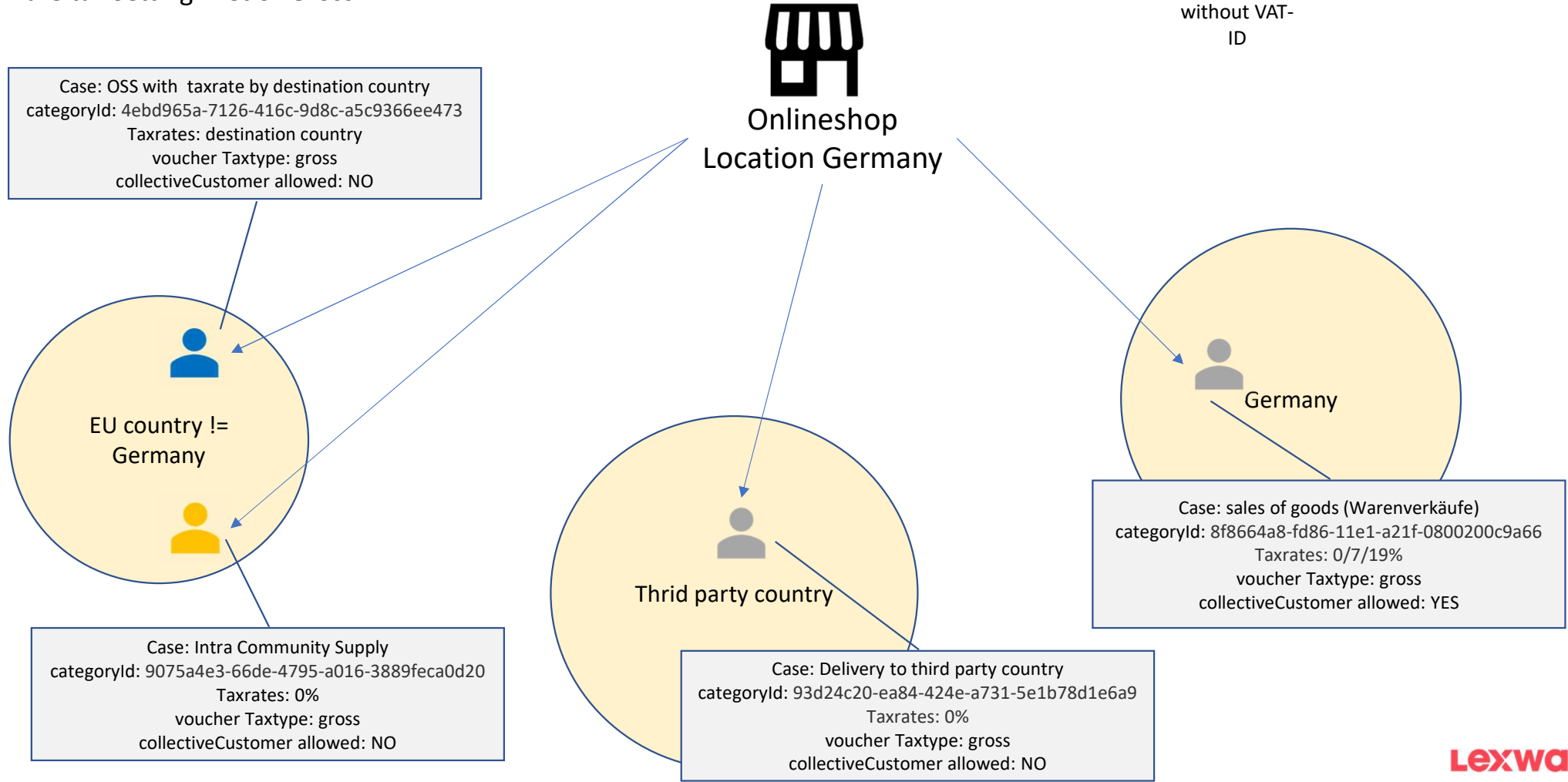


Merchant: liable to VAT (Umsatzsteuerpflichtig), Location Germany
OSS setting in shop & Lexware: Taxation by **shop country**
Onlineshop Tax-Setting: Net or Gross
Lexware tax Setting: Net or Gross



Merchant: liable to VAT (Umsatzsteuerpflichtig), Location Germany
OSS setting in shop & Lexware: Taxation by **destination country**
Onlineshop Tax-Setting: Net or Gross
Lexware tax Setting: Net or Gross



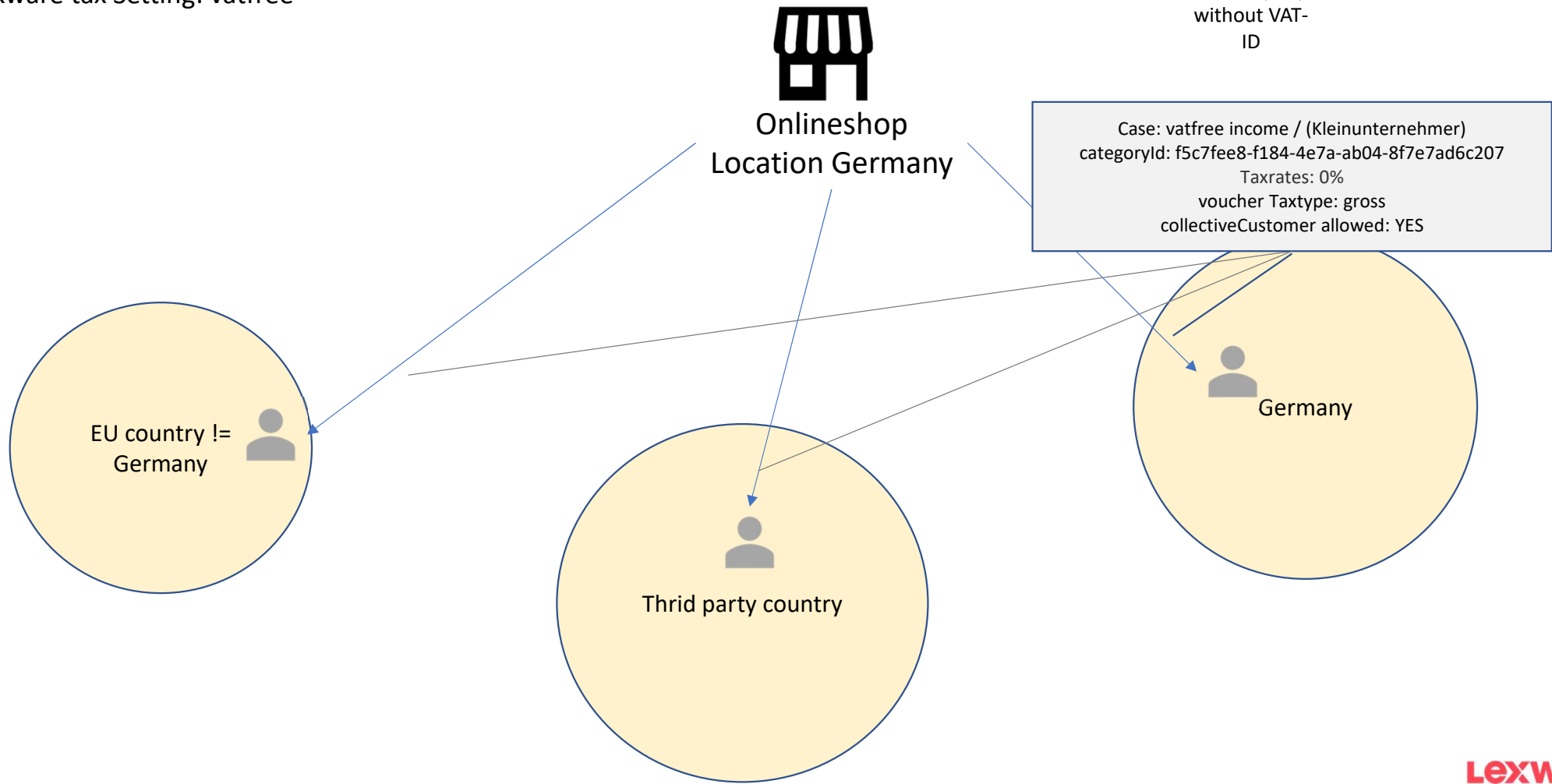
Merchant: **vatfree (Ust-Befreit §19 Ustg)** , Location Germany
OSS setting in shop & Lexware: none – not applicable
Onlineshop Tax-Setting: vatfree
Lexware tax Setting: vatfree



Private-person
Or Company
without VAT-
ID

Company with
VAT-ID

Any (Company
or Private)



Generic FAQ to special bookkeeping cases (OSS, intra community supply and third country delivery)

The determination of the OSS tax rate is based on the destination of the supply of goods.

If there is only one billing address for a delivery, this applies.

If there is a different delivery address to the invoice address, the delivery address applies.

That concept also applies to the use case of deliveries to third party countries and intra-Community deliveries.