

# HOLGER RAASCH

## STEUERBERATER

Mandanten-Info-Merkblatt

### Claiming Business Meals

*Legal requirements for claiming entertainment expenses*

#### Tax rules for entertainment expense claim forms

If you have invited business partners or clients for a meal for reasons related to your business, you can claim 70% of the documented reasonable costs as business expenses. You can reclaim 100% of the input tax from the tax authorities. You must document the expenses using an entertainment expense claim form that meets the legal requirements.

**Please ensure that the entertainment expense claim form contains the information listed below – if it doesn't, you're simply throwing money out the window!**

Anytown Hotel – Any Street 1 – 12345 Anytown – Tel.: 0123/456789 <b>INVOICE</b> Recipient: Sample & Model OHG, Model Lane 1, 12345 Modeltown	(1)
Tax no.: 123/456/78912 VAT ID DE 123456789	(2)
Invoice no.: 1-12345	(3)
Date of invoice/date of supply: 01.06.2017	(4)
4 x Mushroom soup @ €9.50	38,00 (5/6)
2 x Wiener Schnitzel @ €16.80	33,60
1 x Roast leg of roe deer @ €22.50	22,50
1 x Roast saddle of red deer @ €23.50	23,50
4 x Mineral water @ €3.50	14,00
1 Bottle red wine	75,00
3 x Crème bavaroise @ €6.50	19,50
1 x Walnut dessert @ €5.90	5,90
4 x Cappuccino @ €3.60	14,40
Net total	246,40 (7)
VAT @19%	46,82
<b>Invoice total (€)</b>	<b>293,22</b>

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Documentation of Amount and Purpose of Business Entertainment Expenses under Section 4(5) no. 2 of the German Income Tax Act (EStG)	
<b>Person(s) entertained</b> Mr Max Example, Example GmbH Mr Model, Ms Modeller, Model GmbH Mr Host, Sample&Model OHG	(8)
<b>Reason for entertainment</b> Final meeting for Project ABC	(9)
<b>Total expenses</b>	
<b>Place</b>	<b>Date</b> (10)
<b>Signature</b>	(11)

The entertainment invoice must be printed (not handwritten) and rung up on the cash register.

Invoices with a gross amount of more than €250 have to contain the following information (see overleaf for requirements for small invoice totals up to €250):

- (1) Name and address of the restaurant (or other place of entertainment). The restaurant has to enter the recipient of the invoice.
- (2) The tax or VAT ID No of the restaurant operator.
- (3) Invoice serial number.
- (4) The date of the invoice and the date of supply (the period of supply must also be printed for VAT reasons. The notice "Invoice date equals date of supply" is sufficient).
- (5) Breakdown and individual description of meals and beverages (simply writing "Meals and drinks" is not sufficient, although descriptions such as "Set menu 1", "Meal of the day 2", or "Lunch buffet" are acceptable).
- (6) Prices of the individual meals and beverages (aggregated amounts are not sufficient).
- (7) Net amount, applicable tax rate and amount of VAT applicable to the net amount.

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The following information has to be added manually, either on the invoice or on a separate form that has to be attached to the entertainment invoice:

- (8) The names of all participants, including the (representative of the) taxpayer hosting the meal.
- (9) As precise as possible a description of the reason. Reasons such as "business meal", "information discussion", or "background discussion" are not sufficient. The context of a business event or relationship has to be evident from the reason.
- (10) The place and date of entertainment are normally already shown on the restaurant invoice.
- (11) Don't forget to sign the invoice!

**Note:**

A handwritten acknowledgement by the waiter on the invoice is generally required for **tips**.

**Note:**

The rules for small invoice totals apply if the invoice total including VAT does not exceed €250. The formal requirements for these invoices are less strict.

**The invoice has to contain at least the following information:**

- (1) The full name and address of the restaurant supplying the services.
- (4) The invoice date.
- (5) Breakdown and individual description of meals and beverages (simply writing "Meals and drinks" is not sufficient, although descriptions such as "Set menu 1", "Meal of the day 2", or "Lunch buffet" are acceptable).
- (6) Prices of the individual meals and beverages (aggregated amounts are not sufficient).
- (7) It is sufficient if the invoice shows the gross amount and the tax rate.

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The following information has to be added manually, either on the invoice or on a separate form that has to be attached to the entertainment invoice:

- (8) The names of all participants, including the (representative of the) taxpayer hosting the meal.
- (9) As precise as possible a description of the reason. Reasons such as "business meal", "information discussion", or "background discussion" are not sufficient. The context of a business event or relationship must be evident from the reason.
- (10) The place and date of entertainment are normally already shown on the restaurant invoice.
- (11) Don't forget to sign the invoice!

**The following information can be omitted:**

- (1) The full name and address of the recipient of the invoice.
- (2) The tax or VAT ID of the restaurant operator.
- (3) The invoice serial number.
- (4) The date of supply.

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