

99102173012000, 99102173012000

Apply for a certificate for the purposes of VAT exemption for training and further training measures for business professions

Heruntergeladen am 24.05.2025

<https://fimportal.de/xzufi-services/387031481/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102173012000, 99102173012000
Leistungsbezeichnung I	Apply for a certificate for the purposes of VAT exemption for training and further training measures for business professions
Leistungsbezeichnung II	
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)

Modul	Sachverhalt
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	17.11.2022
Fachlich freigegeben durch	Hessian Ministry of Finance (HMdF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/_4.htm https://www.gesetze-im-internet.de/ustg_1980/_4.htm
Teaser	A certificate from the competent state authority is required for VAT exemption purposes. It represents a basic notification on the basis of which the further requirements for tax exemption are checked by the tax authorities.
Volltext	<p>If the competent state authority certifies that the services provided by private schools that directly serve the purpose of schooling and education properly prepare students for a profession or an examination to be taken before a legal entity under public law, these services are tax-exempt.</p> <p>For the purposes of VAT exemption, you require a certificate from the competent authority. You can apply for the required certificate (Hesse-wide) for business and health professions from the Darmstadt Regional Council. For applications from educational institutions that train sports officials, sports teachers and trainers, the Darmstadt Regional Council is only responsible within its own administrative district.</p> <p>For the tax authorities, the certificate represents a so-called basic decision, on the basis of which the further requirements for tax exemption are checked by the tax authorities.</p>
Erforderliche Unterlagen	• Subjects and subject distribution plan

Modul	Sachverhalt
	<ul style="list-style-type: none"> • Proof of qualifications • Correction of written work • Information on classrooms and teaching facilities
Voraussetzungen	<ul style="list-style-type: none"> • The competent state authority decides whether and for how long the educational institution properly prepares students for a profession or an examination to be taken before a legal entity under public law <ul style="list-style-type: none"> • The corresponding certificate binds the tax authorities in this respect as a so-called basic decision • The tax authorities are then responsible for deciding whether the conditions for tax exemption are otherwise met • These include, in particular, the requirements of a general education or vocational training institution
Kosten	<p>Gebühr: 90€ - 800€</p> <p>The costs are based on § 1 para. 1 Hess. Administrative Costs Act A reference number is issued for the payment of the costs of the exemption, which is used as a reference number and enables the payment to be allocated.</p>
Verfahrensablauf	<p>You can apply for the certificate for VAT exemption purposes in writing or online.</p> <p>If you wish to apply for the aforementioned certificate in writing:</p> <ul style="list-style-type: none"> • Go to the website of Regierungspräsidium Darmstadt and enter the search term: "Umsatzsteuerbefreiung". • In the list of results, look for the page called "Gewerberecht Umsatzsteuerbefreiung". • Once you are on the right page, you will find out more about the topic and a list of contacts. • In the section you will find the required paper application "Application for a certificate according to § 4 No. 21 a) bb) UStG for business professions" please download this document and fill it out. • There is also a document called "Information on VAT Exemption - Business Professions" available in the section, please read the document for more information. • Once you have completed the paper application and

Modul
Sachverhalt

provided the required supporting documents, please send them to us by post, fax (or e-mail).

- You will receive feedback within 12 weeks as to whether your application has been approved, canceled or rejected.
- Accordingly, you will receive a certificate for VAT exemption or a notice of rejection.

If you wish to apply for the aforementioned certificate online:

- You submit the completed application and, if necessary, other documents via the newly developed online portal of the Darmstadt Regional Council.

Depending on your authentication selection, you will receive a certificate for VAT exemption purposes or a rejection notice via the federal user account, federal company account, online storage or by post.

Bearbeitungsdauer

1 - 12 Woche(n)
 As a rule, processing takes up to 12 weeks. The processing time depends on the complexity of the review of the application.

Frist
weiterführende Informationen
Hinweise

<https://rp-darmstadt.hessen.de/infrastruktur-und-wirtschaft/gewerberecht/umsatzsteuerbefreiung>
<https://rp-darmstadt.hessen.de/infrastruktur-und-wirtschaft/gewerberecht/umsatzsteuerbefreiung>

Rechtsbehelf

The time limit for appeal to the competent administrative court within one month of notification of the decision applies.

Kurztext

- Certificate for the purposes of VAT exemption for services provided by general and vocational training institutions in the health, medical and social

Modul	Sachverhalt
	<p>professions Issue</p> <ul style="list-style-type: none"> • Services provided by private schools and other general education or vocational training institutions that directly serve the purpose of schooling and education are tax-exempt • If the competent state authority certifies that they properly prepare students for a profession or an examination to be taken before a legal entity under public law. • Responsible: Darmstadt Regional Council
Ansprechpunkt	Please contact the Darmstadt Regional Council.
Zuständige Stelle	
Formulare	<p>Forms available: Yes</p> <p>Written form required: No</p> <p>Informal application possible: No</p> <p>Personal appearance necessary: No</p>
Ursprungsportal	Bescheinigung für Zwecke der Umsatzsteuerbefreiung für Aus-, Fort- und Weiterbildungsmaßnahmen von Wirtschaftsberufen beantragen, Apply for a certificate for the purposes of VAT exemption for training and further training measures for business professions