

99102174012000

# Apply for a certificate for the purposes of VAT exemption for cultural institutions

Heruntergeladen am 29.07.2025

<https://fimportal.de/xzufi-services/387031498/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102174012000
Leistungsbezeichnung I	Apply for a certificate for the purposes of VAT exemption for cultural institutions
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)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

Modul	Sachverhalt
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	17.11.2022
Fachlich freigegeben durch	Hessian Ministry of Finance (HMdF)
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/ustg_1980/_4.htm">https://www.gesetze-im-internet.de/ustg_1980/_4.htm</a>   <a href="https://www.gesetze-im-internet.de/ustg_1980/_4.htm">https://www.gesetze-im-internet.de/ustg_1980/_4.htm</a> 
Teaser	<p>For the purposes of VAT exemption, a certificate from the relevant state authority is required, which you should apply for in advance. It proves that they fulfill the same cultural tasks as state or municipal institutions.</p>
Volltext	<p>According to Section 4 No. 20 a) sentence 2 UStG, the turnover of private companies can be exempt from tax if the competent state authority certifies that they perform the same cultural tasks as state or municipal institutions. The Darmstadt Regional Council certifies the similarity of theaters, museums, orchestras, chamber music ensembles, choirs, archives and libraries.</p> <p>This certificate represents a basic decision on the basis of which the further requirements for tax exemption are checked by the tax authorities.</p> <p>The aim of VAT exemption in accordance with § 4 No. 20 UStG is not only to support public institutions, but also to ensure fair VAT treatment between the above-mentioned private and public cultural institutions. Consumers in particular benefit from such an exemption, as no VAT is charged on admission fees.</p> <p>Solo artists can also benefit from the VAT exemption. This applies in particular to artists in the performing arts whose performances usually take place in front of an audience (music, drama, dance, singing). Conductors and choirmasters can also obtain an exemption.</p>

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Stage directors and stage choreographers can also obtain VAT exemption. The prerequisite is that they work at institutions within the meaning of Section 4 no. 20 a) UStG and their artistic services directly serve these institutions.

For the purposes of VAT exemption, they require a certificate from the competent authority. The requirements are that the competent state authority certifies that they fulfill the same cultural tasks as the above-mentioned institutions. For the tax authorities, the certificate constitutes a so-called basic assessment notice, on the basis of which the further requirements for tax exemption are checked by the tax office.

**Erforderliche Unterlagen**

- Concert or performance schedule
- flyer
- press release
- Biography
- Constitution

**Voraussetzungen**

The turnover of private companies can be exempt from VAT in accordance with § 4 number 20 a) UStG if the competent state authority certifies that they perform the same cultural tasks as state or municipal institutions. The Darmstadt Regional Council certifies the similarity of theaters, museums, orchestras, chamber music ensembles, choirs, archives, libraries, zoological gardens and animal parks.

**Kosten**

Gebühr: 90€  
 A reference number is created for the payment of the costs of the exemption, which is used as a reference number and enables the payment to be allocated.

**Verfahrensablauf**

You can apply for the certificate for VAT exemption purposes in writing or online.

If you wish to apply for the aforementioned certificate in writing:

- Go to the website of the Regierungspräsidium Darmstadt and enter the search term: "Umsatzsteuerbefreiung".
- In the list of results, look for the page called

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"Gewerberecht Umsatzsteuerbefreiung".

- Once you are on the right page, you will find out more about the topic and a list of contacts.
- In this section you will find the required paper application "Application for a certificate according to § 4 No. 20 a) UStG for cultural institutions", please download this document and fill it out.
- There is also a document called "Information on VAT exemption for cultural institutions" available in the section, please read the document for more information.
- Once you have completed the paper application and provided the required supporting documents, please send them to us by post, fax (or e-mail).
- You will receive feedback within 4 weeks as to whether your application has been approved or rejected.
- Accordingly, you will receive a certificate for VAT exemption purposes or a rejection notice.

If you wish to apply for the aforementioned certificate online:

- You submit the completed application and any 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 - 4 Woche(n)  
Processing may vary (subsequent requests for documents, during peak times, vacation, illness, etc.).

## Frist

The application must be submitted in the year in which the services are provided for the first time or as soon as the company is founded. Subsequent exemption is possible for up to ten years retrospectively. The fulfillment of the requirements for VAT exemption must be proven from the date on which the certificate is to be issued for the first time.

## weiterführende

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Informationen	
Hinweise	<a href="https://rp-darmstadt.hessen.de/infrastruktur-und-wirtschaft/gewerberecht/umsatzsteuerbefreiung">https://rp-darmstadt.hessen.de/infrastruktur-und-wirtschaft/gewerberecht/umsatzsteuerbefreiung</a> <a href="https://rp-darmstadt.hessen.de/infrastruktur-und-wirtschaft/gewerberecht/umsatzsteuerbefreiung">https://rp-darmstadt.hessen.de/infrastruktur-und-wirtschaft/gewerberecht/umsatzsteuerbefreiung</a>
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Certificate for the purposes of VAT exemption for cultural institutions Exhibition</li> <li>• Sales by theaters, museums, orchestras, chamber music ensembles, choirs, archives, libraries, individual musicians, stage directors, stage choreographers are exempt from VAT.</li> <li>• Solo artists or ensembles must fulfill the same cultural tasks as corresponding state or municipal institutions</li> <li>• Organizers who present theater or concert events by the aforementioned artists may also meet the requirements.</li> <li>• Responsible: Darmstadt Regional Council</li> </ul>
Ansprechpunkt	Please contact the Darmstadt Regional Council.
Zuständige Stelle	
Formulare	Forms available: Yes Written form required: No Informal application possible: Yes Personal appearance necessary: No
Ursprungsportal	Apply for a certificate for the purposes of VAT exemption for cultural institutions, Bescheinigung für Zwecke der Umsatzsteuerbefreiung für kulturelle Einrichtungen beantragen