

99102174012000

Apply for a VAT certificate for cultural organisations

Heruntergeladen am 24.05.2025

<https://fimportal.de/xzufi-services/6005647/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102174012000
Leistungsbezeichnung I	Apply for a VAT certificate for cultural organisations
Leistungsbezeichnung II	Apply for a VAT certificate for cultural organisations
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	

Modul	Sachverhalt
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	• [§ 4 Nummer 20a S. 2 und 3 Umsatzsteuergesetz (UStG)](https://www.gesetze-im-internet.de/ustg_1980/) – Steuerbefreiungen bei Lieferungen und sonstigen Leistungen • [§ 1 Absatz 1 Nr. 1 Sächsische Umsatzsteuerbescheinigungs-Zuständigkeitsverordnung](https://revosax.sachsen.de/vorschrift/11177) (SächsUStZuVO) • [Zehntes Sächsisches Kostenverzeichnis (SächsKVZ)](https://revosax.sachsen.de/vorschrift/12126), lfd. Nr. 86 – Steuerrecht, Tarifstelle 1, 2
Teaser	According to the VAT Act, the turnover of the following organisations of legal entities under public law, among others, is tax-exempt:
Volltext	### **CERTIFICATE FOR THE FINANCIAL AUTHORITY ON SALES TAX EXEMPTION PURSUANT TO SECTION 4 NUMBER 20A SENTENCE 2 AND 3 OF THE SALES TAX ACT (USTG)** According to the VAT Act, the turnover of the following organisations of legal entities under public law, among others, is tax-exempt: • Theatres, orchestras, chamber music ensembles, choirs • Museums, botanical gardens, zoological gardens, animal parks • Archives, libraries The same applies to the turnover of similar institutions of other companies if it is certified by the competent state authority that they fulfil the same cultural tasks as the state institutions. #### NOTE ON COMPETENCE In the Free State of Saxony, certificates of VAT

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	exemption for cultural institutions are issued by **State Directorate of Saxony:** • Theatres, orchestras, chamber music ensembles and choirs • Libraries and archives • botanical gardens, zoological gardens and animal parks • Stage directors and stage choreographers **State Office for Museums:** • Museums **State Office for the Preservation of Monuments:** • Monuments of architecture and garden art _(see - > Further information)_
Erforderliche Unterlagen	Please refer to the corresponding information sheet _(see - > Forms and other offers)._
Voraussetzungen	Please refer to the corresponding information sheet _(see - > Forms and other offers)._
Kosten	Fee range: EUR 30.00 to EUR 250.00
Verfahrensablauf	You can submit your application for a VAT certificate for cultural organisations in an informal letter, in writing or electronically to the responsible office. The responsible tax office will decide on the VAT exemption. #### Online service Set up a service account in Amt24 and use it to log in to the service portal.

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Have electronic copies of the required documents ready.

- Follow the link to the online service _(see -> Online application) _and fill in the data fields according to the instructions. You can save the information at any time and complete it at a later date.
- Upload the required documents _(see -> Required documents_).
- Once all data fields have been completed, finalise the application and the data will be sent to the responsible office.
- You will find the application confirmation in the inbox of your service account. You will receive a notification of incoming messages to your personal e-mail address.

If you do not wish to use the online service, a PDF form is available as an alternative.

The responsible office will check the application received and, if necessary, make additional requests to submit missing or incomplete documents.

If all requirements are met, you will receive a written notification of the VAT certificate for submission to the tax office.

****Note:**** You can also find the specific contact persons at the relevant office in the information sheet (see -> _Forms and other offers_).

Bearbeitungsdauer

Frist none

weiterführende Informationen

Hinweise The responsible tax office decides on the VAT exemption itself.

Rechtsbehelf Objection (details in the notification)

Modul	Sachverhalt
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	