

99102021010000

# Sales tax exemption

Heruntergeladen am 09.07.2025

<https://fimportal.de/xzufi-services/110153519/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102021010000
Leistungsbezeichnung I	Sales tax exemption
Leistungsbezeichnung II	
Typisierung	2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Befreiung (010)
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	28.02.2023

Modul	Sachverhalt
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/ustg_1980/_4.htm">https://www.gesetze-im-internet.de/ustg_1980/_4.htm</a> 
Teaser	VAT exemptions do not have to be applied for, but apply if the relevant legal requirements are met. This ensures that services for important areas of everyday life, such as rent and medical treatment, are not made more expensive.
Volltext	<p>In order not to make services for important areas of daily life such as rent and medical treatment more expensive, tax exemptions apply. For example, the following are exempt from VAT</p> <ul style="list-style-type: none"> <li>• Renting of apartments,</li> <li>• insurance services,</li> <li>• cultural services,</li> <li>• educational services,</li> <li>• medical treatment services,</li> <li>• care and nursing services,</li> <li>• child and youth welfare services.</li> </ul> <p>Based on the information provided by the taxable person, the tax office checks whether the respective legal requirements for VAT exemption are met. On the one hand, this includes personal requirements, for example that medical treatment services are provided by a doctor or a member of a medical profession. On the other hand, there may be factual requirements, for example that the services provided to children and young people are services in accordance with the German Social Code, Book Eight (SGB VIII). Proof that the other requirements for VAT exemption for cultural or educational services are met must be provided to the tax office in the form of a certificate.</p>
Erforderliche Unterlagen	The documents or evidence that may be required for the application of the respective VAT exemption can be found in the respective exemption standard. For example, a care facility must submit a care contract for the VAT exemption of care services.
Voraussetzungen	The requirements for individual tax exemptions vary

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	<p>widely and are regulated individually in the Value Added Tax Act. To claim tax exemption for cultural and educational services, certificates are sometimes required. These are issued by the competent authorities in the respective federal states.</p> <p>In case of doubt, please contact the tax office responsible for you.</p>
Kosten	<p>There are no costs for you.</p> <p>Exceptions are any certificates required for cultural and educational benefits. Fees may be charged by the competent authorities of the federal states for these certificates.</p>
Verfahrensablauf	<p>The tax return is submitted to the relevant tax office.</p> <ul style="list-style-type: none"> <li>• The tax office checks whether the conditions for VAT exemption are met.</li> <li>• You will find the result of this check in the tax assessment notice.</li> </ul>
Bearbeitungsdauer	<ul style="list-style-type: none"> <li>• usually up to 2 months</li> </ul>
Frist	<p>The general tax return deadlines apply.</p>
weiterführende Informationen	<p><a href="https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Umsatzsteuer/umsatzsteuer.html">https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Umsatzsteuer/umsatzsteuer.html</a></p> <p><a href="https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Umsatzsteuer/umsatzsteuer.html">https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Umsatzsteuer/umsatzsteuer.html</a></p>
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> <li>• Appeal against the tax assessment notice Detailed information on how and within what period you can lodge an objection can be found in the information on legal remedies attached to the tax assessment notice.</li> <li>• Fiscal court action</li> </ul>
Kurztext	<ul style="list-style-type: none"> <li>• Sales tax exemption</li> <li>• Tax exemptions apply in certain areas of everyday life: For example, the following are exempt from VAT: Renting of apartments, insurance services cultural</li> </ul>

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	<p>services, educational services, medical treatment services, care and nursing services, child and youth welfare.</p> <ul style="list-style-type: none"> <li>• For the purposes of VAT exemption for cultural and educational services, a certificate from the relevant state authority must be submitted on a regular basis.</li> <li>• Responsible: locally competent tax office</li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>Forms: none</p> <p>Online procedure possible: yes</p> <p>Written form required: no</p> <p>Personal appearance required: no</p>
Ursprungsportal	Sales tax exemption, Umsatzsteuer Befreiung