

99102174012000

# Apply for a certificate of exemption from VAT for cultural institutions

Heruntergeladen am 29.07.2025

<https://fimportal.de/xzufi-services/110160506/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102174012000
Leistungsbezeichnung I	Apply for a certificate of exemption from VAT for cultural institutions
Leistungsbezeichnung II	
Typisierung	3a - Bundesaufsichtsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	
Lagen Portalverbund	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	29.04.2024
Fachlich freigegeben durch	Ministry of Science, Culture, Federal and European Affairs Mecklenburg-Vorpommern
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>If you would like to be exempt from VAT as a cultural institution or as an individual artist in accordance with § 4 No. 20a of the Value Added Tax Act, you will need a certificate from the competent authority to present to your tax office.</p>
Volltext	<p>If you would like to be exempted from VAT by your tax office in Mecklenburg-Vorpommern as a cultural institution or as an individual artist in accordance with § 4 No. 20 a of the Value Added Tax Act, you will need a certificate from the competent authority. You can apply for this certificate here.</p> <p>According to § 4 No. 20 a of the Value Added Tax Act, the turnover of the following federal, state, municipal or community organizations is tax-exempt: orchestras, chamber music ensembles, choirs, theaters and museums.</p> <p>The turnover of similar institutions of other companies is also tax-free if the competent state authority certifies that they fulfill the same cultural tasks as the state institutions. The certificate can also be applied for for soloists, stage directors or stage choreographers.</p> <p>The competent tax office decides on the VAT exemption.</p>
Erforderliche Unterlagen	<p>For orchestras, chamber music ensembles, choirs and theaters</p> <ul style="list-style-type: none"> <li>• Registered office of the organization and proof of legal form, e.g: Articles of association, extract from the</li> </ul>

## Modul

## Sachverhalt

register of associations, partnership agreement

- Description of the artistic profile
- Details of the institutional facilities, e.g: Overview of technical or artistic staff or freelance contributors
- Information on the continuity of artistic activity, e.g: List of performances in previous years and performance schedule for the future
- Proof that the artistic work has been reviewed by expert third parties, e.g. reviews in the media, publications, awards, public funding for the institution or concerts, etc.
- Proof of non-profit status, if applicable, e.g: Notice of exemption

For soloists/directors in the field of music and performing arts

- Short biography
- Details of artistic training
- Information on the continuity of artistic activity, e.g: List of performances in previous years
- Information on current artistic activity, e.g: Documentation on current performances, work/fee contracts
- If possible, evidence of the involvement of expert third parties in the artistic work, e.g: Reviews in the media, awards, scholarships, public funding, etc.

For museums

- Location of the institution and proof of legal form, e.g: Articles of association, extract from the register of associations, partnership agreement
- Museum concept with details of the exhibition, scientific collection, research activities
- Information on institutional facilities, e.g: Overview of educational or scientific staff or freelance contributors
- Evidence of the involvement of expert third parties with the museum's activities, e.g. reviews in the media, publications, awards, public funding for the institution, etc.
- Proof of non-profit status, if applicable, e.g: Notice of exemption

## Voraussetzungen

- For museums, theaters, orchestras, chamber music

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	<p>ensembles and choirs, a VAT exemption certificate can be applied for if the institution has its registered office or the solo artist is resident in the state of Mecklenburg-Vorpommern, or if a tax office in Mecklenburg-Vorpommern is responsible.</p> <ul style="list-style-type: none"> <li>• If foreign institutions or international soloists perform at different locations, the state authority in whose jurisdiction they are performing for the first time in Germany within the scope of the artistic field of activity relevant to the certificate is responsible.</li> <li>• The application documents must provide proof that the same cultural tasks are fulfilled as by the federal, state, municipal or municipal association institutions.</li> <li>• With regard to theater, equivalence is generally only given if the artistic work of the ensemble or solo artist is aimed at an unspecified number of spectators and works from the field of performing arts, in particular drama, music and literary cabaret, are brought to the public in an artistic form.</li> <li>• Museums within the meaning of Section 4 No. 20 a of the VAT Act are scientific collections or art collections.</li> </ul>
Kosten	<p>The processing of applications is subject to a fee, unless exemption from fees is proven in accordance with § 8 of the Administrative Costs Act M-V. The fee range is EUR 30.00 to EUR 490.00.</p>
Verfahrensablauf	<ul style="list-style-type: none"> <li>• Application</li> <li>• Confirmation of receipt</li> <li>• Application review by the responsible processor</li> <li>• Any follow-up questions</li> <li>• Preparation of the notification</li> <li>• Preparation of the fee notice</li> <li>• Signing of the notifications</li> <li>• Transmission of the notifications to the applicant</li> <li>• Payment of the fee by the applicant</li> </ul>
Bearbeitungsdauer	<p>approx. 1 month</p>
Frist	<p>10 Jahr(e)</p> <p>The certificate is issued for a maximum of 4 years in the past and 4 years in the future (excluding the current year).</p>

## weiterführende Informationen

Modul	Sachverhalt
Hinweise	The responsible tax office decides on the VAT exemption.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	<ul style="list-style-type: none"> <li>• Department of Culture in the Ministry of Science, Culture, Federal and European Affairs M-V (state-wide) Responsible for cultural institutions and artists based in Mecklenburg-Vorpommern and Foreign cultural institutions and artists if the events or tours begin in Mecklenburg-Vorpommern.</li> </ul>
Formulare	
Ursprungsportal	Bescheinigung zur Befreiung von der Umsatzsteuer für kulturelle Einrichtungen beantragen, Apply for a certificate of exemption from VAT for cultural institutions