

99102021010000

VAT exemption

Heruntergeladen am 09.07.2025

<https://fimportal.de/xzufi-services/229939695/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102021010000
Leistungsbezeichnung I	VAT exemption
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Befreiung (010)
SDG-Informationsbereich	
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	04.03.2020

Modul	Sachverhalt
Fachlich freigegeben durch	FM
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/_4.htm https://www.gesetze-im-internet.de/ustg_1980/_9.htm https://www.gesetze-im-internet.de/ustg_1980/_4.htm https://www.gesetze-im-internet.de/ustg_1980/_9.htm
Teaser	In order not to increase the price of services for important areas of daily life, such as rent and medical treatment, tax exemptions apply.
Volltext	The Value Added Tax Act provides for numerous tax exemption provisions, each of which is subject to the conditions set out in Section 4 of the Value Added Tax Act. For example, the following are exempt from VAT: • rental of apartments, • Insurance • cultural achievements, • educational achievements, • medical treatment services, or • Care and nursing services. As a rule, the tax exemption of the services excludes input tax deduction. The VAT that an entrepreneur pays to other entrepreneurs when purchasing goods and services cannot therefore be reimbursed by the tax office. Insofar as tax-exempt transactions are carried out to other entrepreneurs, the application of individual tax exemptions may be waived under certain conditions. The details are regulated by § 9 of the Value Added Tax Act.
Erforderliche Unterlagen	The requirements for the individual tax exemption regulations are very different. If in doubt, contact the tax office responsible for you.

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Voraussetzungen	
Kosten	Basically none. The use of the tax exemptions according to § 4 No. 20 and No. 21 of the Value Added Tax Act requires partial certificates, which are issued by the respective competent state authorities. These are subject to a fee.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	The general tax return deadlines apply.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	Please contact the responsible tax office in whose district the company is based. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	
Formulare	
Ursprungsportal	Umsatzsteuer Befreiung, VAT exemption