99102021010000

Modul	**Sachverhalt**
Leistungsschlüssel	99102021010000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Checking the conditions for VAT exemption
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	26.09.2024

Modul	Sachverhalt
Fachlich freigegen durch	Bundesministerium der Finanzen
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/__4.htm l https://www.gesetze-im-internet.de/ustg_1980/__4.htm l
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	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 • Renting of apartments, • insurance services, • cultural services, • educational services, • medical treatment services, • care and nursing services, • child and youth welfare services. 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.
Erforderliche Unterlagen	• Required DocumentsThe 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

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	services.
Voraussetzungen	The requirements for the individual tax exemptions vary greatly and are regulated individually in the VAT Act. The use of some tax exemptions sometimes requires separate certificates. These are issued by the competent authorities in the respective federal states or the federal government. If in doubt, please contact the tax office responsible for you.
Kosten	There are no costs for you. 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.
Verfahrensablauf	The tax return is submitted to the relevant tax office. • The tax office checks whether the conditions for VAT exemption are met. • You will find the result of this check in the tax assessment notice.
Bearbeitungsdauer	• usually up to 2 months
Frist	The general tax return deadlines apply.
weiterführende Informationen	https://www.bundesfinanzministerium.de/Web/DE/Themen/Steuern/Steuerarten/Umsatzsteuer/umsatzsteuer.html https://www.bundesfinanzministerium.de/Web/DE/Themen/Steuern/Steuerarten/Umsatzsteuer/umsatzsteuer.html
Hinweise	
Rechtsbehelf	• 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. • Fiscal court action
Kurztext	
Ansprechpunkt	

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Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal