

99102174012000

Heruntergeladen am 29.07.2025

<https://fimportal.de/xzufi-services/29401/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102174012000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Value added tax; application for a certificate for cultural institutions
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
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	21.01.2025

Modul	Sachverhalt
Fachlich freigegeben durch	Bayerisches Staatsministerium der Finanzen und für Heimat (Bavarian State Ministry of Finance and Regional Identity)
Handlungsgrundlage	http://www.gesetze-im-internet.de/ustg_1980/_4.html http://www.gesetze-im-internet.de/ustg_1980/_4.html https://www.bundesfinanzministerium.de/Web/DE/Themen/Steuern/Steuerarten/Umsatzsteuer/Umsatzsteuer_Anwendungserlass/umsatzsteuer_anwendungserlass.html https://www.bundesfinanzministerium.de/Web/DE/Themen/Steuern/Steuerarten/Umsatzsteuer/Umsatzsteuer_Anwendungserlass/umsatzsteuer_anwendungserlass.html https://www.gesetze-bayern.de/Content/Document/BayZustV-33 https://www.gesetze-bayern.de/Content/Document/BayZustV-33
Teaser	If you run a cultural institution, you can apply for a certificate for VAT purposes.
Volltext	<p>Sales by private theaters, orchestras, chamber music ensembles and choirs, museums, botanical gardens, zoological gardens, animal parks, archives, libraries and monuments of architecture and horticulture are exempt from VAT in accordance with Section 4 No. 20 of the German VAT Act if an official certificate proves that they perform the same cultural tasks as the corresponding federal, state, municipal or municipal association institutions</p> <p>The state authority responsible for issuing this certificate makes a statement that it fulfills the same cultural tasks as the state institutions. The certificate is a prerequisite for VAT exemption of the turnover of the private cultural institution. It must be submitted to the tax office.</p> <p>The responsible state authority is</p> <ul style="list-style-type: none"> • the government of Lower Bavaria (Bavaria-wide) for theaters, orchestras, chamber music ensembles and choirs, as well as for zoos, botanical and zoological gardens,

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- the Bavarian State Office for Monument Preservation (BLfD) for monuments and museums,
- the General Directorate of the Bavarian State Archives (GDA) for archives, and
- the Bavarian State Library (BSB) for libraries.

These state authorities are also responsible for foreign institutions for which a valid certificate is not or no longer available if the foreign institution is operating in Bavaria for the first time (e.g. at the start of a tour).

The application of the tax exemption is not at the discretion of the establishment. There is no option to waive the tax exemption by not submitting a certificate. If the conditions for tax exemption of the transactions are met, this can therefore also be applied for by the competent tax office for the establishment.

The term "theater" includes all performing arts, e.g. also literary cabaret.

Orchestras, chamber music ensembles and choirs include all groups of musicians and singers. The type of music is irrelevant. The term "institution" includes soloists and conductors performing as individual artists.

The turnover of stage directors and stage choreographers is also tax-exempt if they provide their services directly to a beneficiary institution in accordance with Section 4 no. 20 letter a UStG and if the competent state authority certifies that their artistic services directly serve these institutions.

Zoological gardens within the meaning of the exemption provision also include aquariums and terrariums. So-called amusement parks are not beneficiary institutions. This also applies to dolphinariums that are operated on the grounds of zoological gardens by other companies under their own management. The turnover of zoological gardens and animal parks is tax-exempt provided that it is a typical service of the designated facilities.

Museums within the meaning of the regulation are

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scientific collections and art collections, whereby art exhibitions may also be considered. In contrast, art exhibitions that serve sales purposes and thus pursue commercial purposes cannot be regarded as museums. In particular, museum services for which admission fees are charged are tax-exempt.

Monuments of architecture are buildings that are considered to be worthy of protection from the point of view of monument preservation, e.g. churches, palaces, castles and castle ruins. Horticultural monuments include, for example, parks with artistic design.

Erforderliche Unterlagen
Voraussetzungen

The prerequisite for the certificate is that the private institutions fulfill the same cultural tasks as comparable state and municipal institutions.

Kosten

There is a fee range of EUR 25.00 to EUR 600.00.

Verfahrensablauf

A certificate can also be issued for past periods. Section 171 (10) of the German Fiscal Code must be observed. The specific determination of which VAT assessments the certificate or its revocation is relevant for is made by the tax office responsible in the individual case.

Bearbeitungsdauer
Frist
**weiterführende
Informationen**
Hinweise
Rechtsbehelf

Administrative court action

Kurztext
Ansprechpunkt
Zuständige Stelle
Formulare

Modul	Sachverhalt
Ursprungsportal	BayernPortal, BayernPortal