

99102175012000, 99102175012000

Apply for a certificate for VAT exemption purposes for privately operated zoos

Heruntergeladen am 20.06.2025

<https://fimportal.de/xzufi-services/387031486/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102175012000, 99102175012000
Leistungsbezeichnung I	Apply for a certificate for VAT exemption purposes for privately operated zoos
Leistungsbezeichnung II	
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

Modul	Sachverhalt
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	17.11.2022
Fachlich freigegeben durch	Hessian Ministry of Finance (HMdF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/__4.htm https://www.gesetze-im-internet.de/ustg_1980/__4.htm
Teaser	If private zoological gardens or animal parks fulfill the same cultural tasks as those operated by the public sector, a VAT exemption can be applied for.
Volltext	Sales by private companies can be exempt from tax if the competent state authority certifies that they perform the same cultural tasks as state or municipal institutions. The Darmstadt Regional Council certifies the similarity of zoological gardens and animal parks. This certificate constitutes a basic decision on the basis of which the further requirements for tax exemption are examined by the tax authorities.
Erforderliche Unterlagen	The zoological gardens and equivalent institutions have already submitted all the documents required for the assessment as part of their obligations under Sections 42 and 43 of the Federal Nature Conservation Act (BNatSchG). These can be found under the file number of the permit issued by the authority.
Voraussetzungen	The turnover of private companies can be exempt from VAT if the competent state authority certifies that they perform the same cultural tasks as state or municipal institutions. The Darmstadt Regional Council certifies that theaters, museums, orchestras, chamber music ensembles, choirs, archives, libraries, zoological gardens and animal parks are similar.
Kosten	Gebühr: 90€ The costs are calculated in accordance with No. 1231 of

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	Annex 1 to the General Administrative Costs Regulations
Verfahrensablauf	You can apply for the certificate for VAT exemption purposes in writing or online. If you wish to apply for the aforementioned certificate in writing: • Use the paper application form • Once you have completed it and provided the required evidence, send it to the authority by post, fax (or email). • You will receive feedback within 4 weeks as to whether your application has been approved, canceled or rejected. • Accordingly, you will receive a certificate for VAT exemption purposes or a notice of rejection. If you wish to apply for the aforementioned certificate online: • You submit the completed application and, if necessary, other documents via the newly developed online portal of the Darmstadt Regional Council. Depending on your authentication selection, you will receive a certificate for VAT exemption purposes or a rejection notice via the federal user account, federal company account, online storage or by post.
Bearbeitungsdauer	Processing can take up to 4 weeks.
Frist	
weiterführende Informationen	
Hinweise	https://rp-darmstadt.hessen.de/infrastruktur-und-wirtschaft/gewerberecht/umsatzsteuerbefreiung https://rp-darmstadt.hessen.de/infrastruktur-und-wirtschaft/gewerberecht/umsatzsteuerbefreiung
Rechtsbehelf	The time limit for lodging an appeal within one month of notification of the decision applies. Furthermore, deadlines may be set for the applicant to submit documents.
Kurztext	• Certificate for the purposes of VAT exemption for privately operated zoos (zoological institutions, animal parks) Exhibition

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	• If private zoological gardens or animal parks fulfill the same cultural tasks as those operated by the public sector, a VAT exemption can be applied for • This must be certified by the competent state authority • This certificate constitutes a basic decision on the basis of which the further requirements for tax exemption are checked by the tax authorities. • Responsible: Darmstadt Regional Council
Ansprechpunkt	Please contact the Darmstadt Regional Council
Zuständige Stelle	
Formulare	Forms available: Yes
Ursprungsportal	Apply for a certificate for VAT exemption purposes for privately operated zoos, Bescheinigung für Zwecke der Umsatzsteuerbefreiung für von Privaten betriebene Zoos beantragen