

99102172012000, 99102172012000

# Apply for a certificate for the purposes of VAT exemption for training and further education measures for healthcare professionals

Heruntergeladen am 20.06.2025

<https://fimportal.de/xzufi-services/387031494/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102172012000, 99102172012000
Leistungsbezeichnung I	Apply for a certificate for the purposes of VAT exemption for training and further education measures for healthcare professionals
Leistungsbezeichnung II	
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung

Modul	Sachverhalt
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	17.11.2022
Fachlich freigegeben durch	Hessian Ministry of Finance (HMdF)
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	A certificate is required for VAT exemption purposes, which you should apply for in advance. It is a basic notification on the basis of which the further requirements for tax exemption are checked by the tax authorities.
Volltext	<p>The services of private schools and other general education or vocational training institutions that directly serve the purpose of education and training are tax-exempt if the competent state authority certifies that they properly prepare students for a profession or an examination to be taken before a legal entity under public law.</p> <p>For the purposes of VAT exemption, you require a certificate from the competent authority, which you can apply for from the Hessian State Office for Health and Care as a general and vocational training institution for services in the health, medical and social professions.</p> <p>For the tax authorities, the certificate constitutes a so-called basic decision, on the basis of which the tax office will check the further requirements for tax exemption.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• Subjects and subject distribution plan</li> <li>• Curriculum for subject distribution plan</li> </ul>

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	<ul style="list-style-type: none"> <li>• Proof of qualifications</li> <li>• Correction of written work</li> <li>• Information on classrooms and teaching arrangements (not every continuing education course has an examination or final paper)</li> </ul>
<b>Voraussetzungen</b>	<ul style="list-style-type: none"> <li>• Services provided by your private school and/or your other general or vocational education institutions serve a school and educational purpose</li> <li>• These services are not already authorized under Article 7 (4) sentence 2 of the Basic Law or permitted under state law</li> </ul>
<b>Kosten</b>	<p>Gebühr: 90€ - 800€</p> <p>A reference number is created for the payment of the costs of the exemption, which is used as a reference number and enables the payment to be allocated.</p>
<b>Verfahrensablauf</b>	<p>You can apply for the certificate for VAT exemption purposes in writing or online.</p> <p>If you wish to apply for the aforementioned certificate in writing:</p> <ul style="list-style-type: none"> <li>• On the homepage of the Hessian State Office for Health and Care you will find the required paper application "Application for a certificate according to § 4 No. 21 a) bb) UStG for health professions"</li> <li>• Download this document and fill it out</li> <li>• Once you have completed the paper application and provided the required supporting documents, please send them to us by e-mail.</li> <li>• You will receive feedback as to whether your application has been approved or rejected.</li> <li>• Accordingly, you will receive a certificate for VAT exemption or a notice of rejection.</li> </ul> <p>If you wish to apply online for the aforementioned certificate for VAT exemption purposes:</p> <ul style="list-style-type: none"> <li>• You submit the completed application and, if necessary, other documents via the newly developed online portal of the Darmstadt Regional Council.</li> </ul> <p>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.</p>
<b>Bearbeitungsdauer</b>	<p>There is no fixed processing time.</p>

Modul	Sachverhalt
<b>Frist</b>	2 - 4 Woche(n) The applicant may submit the requested attachments during this period.
<b>weiterführende Informationen</b>	
<b>Hinweise</b>	<a href="https://hlfgp.hessen.de/gesundheitsfachberufe/umsatzsteuerbefreiung">https://hlfgp.hessen.de/gesundheitsfachberufe/umsatzsteuerbefreiung</a> <a href="https://hlfgp.hessen.de/gesundheitsfachberufe/umsatzsteuerbefreiung">https://hlfgp.hessen.de/gesundheitsfachberufe/umsatzsteuerbefreiung</a>
<b>Rechtsbehelf</b>	Time limit for appeal: 4 weeks Note: In accordance with Section 16 a of the Hessian Law on the Implementation of the Administrative Court Regulations (HessAGVwGO), no appeal against the decision is possible. The applicant may file an action with the administrative court within one month of the decision.
<b>Kurztext</b>	
<b>Ansprechpunkt</b>	Please contact the Hessian State Office for Health and Care
<b>Zuständige Stelle</b>	
<b>Formulare</b>	Forms available: Yes
<b>Ursprungsportal</b>	Bescheinigung für Zwecke der Umsatzsteuerbefreiung für Aus-, Fort- und Weiterbildungsmaßnahmen von Gesundheitsfachberufen beantragen, Apply for a certificate for the purposes of VAT exemption for training and further education measures for healthcare professionals