99102021010000, 99102021010000

Apply for VAT exemption

Modul	**Sachverhalt**
Leistungsschlüssel	99102021010000, 99102021010000
Leistungsbezeichnung I	Apply for VAT exemption
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Befreiung (010)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.10.2020

Modul	Sachverhalt
Fachlich freigegen durch	Bavarian State Ministry of Finance and Homeland
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/BJNR119530979.html#BJNR119530979BJNG001004301 https://www.gesetze-im-internet.de/ustg_1980/BJNR119530979.html#BJNR119530979BJNG001004301
Teaser	In order not to make benefits for important areas of daily life such as rents and medical treatment more expensive, tax exemptions apply.
Volltext	The Value Added Tax Act provides for numerous tax exemption provisions, each of which is linked to the conditions specified in § 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 exemption of the supplies excludes the deduction of input tax. The VAT that an entrepreneur pays to other entrepreneurs when purchasing goods and services can therefore not be refunded by the tax office. Insofar as exempt transactions are supplied 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	
Voraussetzungen	The requirements for the individual tax exemptions are very different and regulated individually in § 4 of the Value Added Tax Act. The use of the tax exemption according to § 4 No. 20 and 21 of the Value Added Tax Act partly requires certificates issued by the competent authorities in the respective Länder.

Modul	Sachverhalt
	In case of doubt, please contact the tax office responsible for you.
Kosten	Basically none. The certificates issued by the relevant competent authorities for the purposes of tax exemption in accordance with § 4 No. 20 and 21 of the Value Added Tax Act are subject to a fee.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	The general tax return deadlines apply.
weiterführende Informationen	https://www.bundesfinanzministerium.de/Web/DE/Themen/Steuern/Steuerarten/Umsatzsteuer/umsatzsteuer.html
Hinweise	
Rechtsbehelf	
Kurztext	• VAT Exemption • tax exemptions apply in certain areas of daily life • For example, the following are exempt from VAT: rental of apartments, Insurance cultural achievements, educational achievements, medical treatment services or Care and nursing services. • For the purposes of VAT exemption of cultural and educational services (§ 4 No. 20 and 21 UStG), a certificate from the competent certifying authority must be submitted in many cases. • responsible: Tax office
Ansprechpunkt	Contact the tax office. The requirements for the individual tax exemptions are very different. For the tax exemption, you often need certificates, which are usually issued by the State Administration Office.
Zuständige Stelle	
Formulare	

Modul	Sachverhalt
Ursprungsportal	Apply for VAT exemption, Umsatzsteuerbefreiung beantragen