

99102172000000

# Certificate of VAT exemption for services provided by vocational training institutions - commercial professions, health, medical and social professions

Heruntergeladen am 01.07.2025

<https://fimportal.de/xzufi-services/6022543-99102172000000/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99102172000000
Leistungsbezeichnung I	Certificate of VAT exemption for services provided by vocational training institutions - commercial professions, health, medical and social professions
Leistungsbezeichnung II	Certificate of VAT exemption for services provided by vocational training institutions - commercial professions, health, medical and social professions
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	

Modul	Sachverhalt
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	Umsatzsteuergesetz (UStG):  • § 4 Nr. 21 a) bb) Steuerbefreiungen bei Lieferungen und sonstigen Leistungen
Teaser	If you provide services in general and vocational training institutions in the health, medical and social professions, you can be exempt from VAT. This requires a certificate from the Freiburg Regional Council, which must be submitted to the relevant tax office.
Volltext	If you provide services in general and vocational training institutions in the health, medical and social professions, you can be exempt from VAT. This requires a certificate from the Freiburg Regional Council, which must be submitted to the relevant tax office.
Erforderliche Unterlagen	All attachments must be submitted informally:  Appendix 1: Material distribution plan for all courses to be certified  Enclosure 2: Qualification certificates of the teachers  Enclosure 3: Cancellation and withdrawal conditions  Enclosure 4: Proof of courses held in the past (only for retroactive applications)

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Voraussetzungen	none
Kosten	<p>eUR 50 to EUR 250 per certificate issued.</p> <p>A possible exemption from fees is based on the State Fees Act. Please contact the Freiburg Regional Council for more information.</p>
Verfahrensablauf	<p>You can apply for the certificate online via the service-bw portal:</p> <ul style="list-style-type: none"> <li>• You complete the application online and upload all the required documents.</li> <li>• The application will be checked.</li> <li>• If anything is unclear, if any documents or information are missing or if there are any queries, the responsible clerk will contact you.</li> <li>• Once all documents have been checked and approved, you will be issued with a VAT exemption certificate.</li> <li>• The certificate will be issued in paper form with an official seal and sent to you together with the fee notification.</li> </ul>
Bearbeitungsdauer	1 to 4 weeks
Frist	none
weiterführende Informationen	
Hinweise	<p>The certificates are generally valid indefinitely.</p> <p>The certificates are explicitly valid for the courses/courses named therein, but not for the applicant in general. A new or additional certificate must therefore be applied for, in particular if</p> <ul style="list-style-type: none"> <li>• the applicant changes (e.g. change of name from a GbR to a GmbH),</li> <li>• new courses/courses are added or</li> <li>• the content or timing of courses/courses that have already been certified changes significantly.</li> </ul> <p>For certificates that relate directly to the school and educational purpose of private schools and other</p>

Modul	Sachverhalt
	general education or vocational training institutions, please click here to apply.
Rechtsbehelf	Objection and complaint
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	