

99102186022000, 99102186022000

Apply for exemption from VAT for independent educational institutions

Heruntergeladen am 18.06.2025

<https://fimportal.de/xzufi-services/533164927/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102186022000, 99102186022000
Leistungsbezeichnung I	Apply for exemption from VAT for independent educational institutions
Leistungsbezeichnung II	
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Bescheinigung (022)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

Modul	Sachverhalt
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	01.02.2022
Fachlich freigegeben durch	Lower Saxony Ministry of Culture
Handlungsgrundlage	https://www.gesetze-im-internet.de/ustg_1980/_4.htm https://www.gesetze-im-internet.de/ustg_1980/_4.htm
Teaser	If you are the owner of an independent educational institution, you can apply for a certificate under certain conditions.
Volltext	If you are the owner of an independent educational institution (e.g. tutoring institute) and are obliged to pay VAT, you can apply for a VAT exemption certificate under the following conditions.
Erforderliche Unterlagen	• Completed application form • Certificates/qualification certificates of the teachers employed • work plans • Price list • Sample contract • Room plans
Voraussetzungen	A certificate of exemption from VAT can be issued if the lessons properly prepare students for a profession or for an examination to be taken before a legal entity under public law. An application must first be submitted to the responsible Regional State Office for Schools and Education. Operators of an independent educational institution must prove, among other things, the professional competence and pedagogical qualifications of the teaching staff employed.
Kosten	The amount of the fee depends on the administrative costs and is at least 25 euros.

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Verfahrensablauf	
Bearbeitungsdauer	The processing time is approximately eight weeks.
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	If the certificate applied for is rejected, administrative legal proceedings are open. The rejection will be accompanied by specific instructions on how to appeal, indicating the deadline for taking legal action and the competent administrative court.
Kurztext	• Certificate of exemption from value added tax • Owners of independent educational establishments can apply for a certificate under certain conditions. • It is a proper preparation within the meaning of the above regulation for a profession or for an examination to be taken before a legal entity under public law is required. • Among other things, the professional competence and pedagogical aptitude of the teaching staff used must be proven. • The local responsibility for the issuing the certificate depends on the tax domicile of the institution.
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Befreiung von der Umsatzsteuer für freie Bildungseinrichtungen beantragen, Apply for exemption from VAT for independent educational institutions