

99102173012000, 99102175012000, 99102172012000

Heruntergeladen am 20.06.2025

<https://fimportal.de/xzufi-services/25422/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102173012000, 99102175012000, 99102172012000
Leistungsbezeichnung I	
Leistungsbezeichnung II	VAT; application for a certificate for vocational training institutions and other teaching services
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	19.02.2025

Modul	Sachverhalt
Fachlich freigegeben durch	Bayerisches Staatsministerium der Finanzen und für Heimat (Bavarian State Ministry of Finance and Regional Identity)
Handlungsgrundlage	http://bundesrecht.juris.de/ustg_1980/_4.html http://bundesrecht.juris.de/ustg_1980/_4.html
Teaser	If you run a vocational training institution and provide school teaching, university teaching, training, further training or vocational retraining, you can apply for a certificate for VAT purposes from the district government responsible for you.
Volltext	This certificate must be submitted to the tax office and generally leads to exemption from VAT for the services directly serving the educational purpose. The exemption effect can also be extended to freelance lecturers working for your institution.
Erforderliche Unterlagen	
Voraussetzungen	The certificate can only be issued if you have completed school education, higher education, training, further education or vocational retraining.
Kosten	There is a fee range of 25 - 600 euros.
Verfahrensablauf	Application forms are available from the responsible government and can be downloaded under "Forms". The application must be submitted to the government in whose area the measures are to be carried out in full or for the most part. The application must be accompanied by the documents specified in the application form.
Bearbeitungsdauer	
Frist	There are no deadlines to be observed. The specific determination for which VAT assessments a certificate issued for past periods or its revocation is relevant is made by the tax office responsible in each individual case.
weiterführende Informationen	
Hinweise	

Modul	Sachverhalt
Rechtsbehelf	Administrative court action
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal