VAT exemption §4 Nr. 21

VAT exemption according to §4 Nr. 21 Buchst. a Doppelbuchst. bb UStG

This exemption must be provided by your client. This means that if your client has a tax exemption under Section 4 No. 21 of the German VAT Act (UStG) for the service we intend to invoice, we can issue an invoice exempt from VAT.

For this, we need a copy of the relevant VAT exemption certificate. You can send it to the teacher or directly to us by email.

Required documents

Confirmation from the Landesbehörde: Proof of the exemption under Section 4 No. 21(a)(bb) of the German VAT Act (UStG) issued by the competent authority (e.g. the Senatsverwaltung).

Integration courses

These measures fall under the VAT exemption pursuant to Section 4 No. 21(a) of the German VAT Act (UStG) if they are provided by a course provider authorized by the Federal Office for Migration and Refugees (BAMF) to conduct integration courses (Section 4.21.2 (3a) UStAE).

The authorization is considered a certificate within the meaning of Section 4 No. 21(a)(bb) UStG and replaces the certificate issued by the competent Landesbehörde.

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