

VAT exemption §4 Nr.22

We issue invoices without VAT (according to § 4 No. 22 UStG) to individuals or institutions (associations, companies, etc.) if:

1. the courses have an **educational character** (no leisure time, no counseling). For example

- Language lessons
- Education of children or young adults;
- Training, further training, vocational retraining, continuing education, adult education

2. the course must be announced as **group lessons** (no individual lessons)

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