

# 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)

---

Revision #1

Created 15 May 2024 14:12:43 by Maja

Updated 15 May 2024 14:15:01 by Maja