VAT exemption §4 Nr.22

We issue invoices without VAT (under Section 4 No. 22 of the German VAT Act, UStG) to private individuals or organizations (associations, companies, etc.) if the client does not have their own VAT exemption under Section 4 No. 21 and the educational services have an **educational purpose** (i.e. they are not leisure activities or consulting). Examples include:

- Language instruction
- Education of children or young people
- Vocational training, further training, professional retraining, and continuing education
- Tutoring

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