

# Request for exemption from turnover tax

Could your company be exempt from VAT?

## Competent Department

- [Finanzamt Bremerhaven](#)
- [Finanzamt Bremen](#)

## Basic information

The following can be exempt from VAT

- cultural institutions, such as museums, choirs, theaters, orchestras, soloists, conductors and
- general education and vocational training institutions,

if they fulfill certain conditions.

## Requirements

A certificate from the competent state authority is required

## Procedure

The state authority responsible for certification for cultural institutions is the

Senator for Culture, Altenwall 15/16, 28195 Bremen,

E-mail: [office@kultur.bremen.de](mailto:office@kultur.bremen.de)

You can obtain further information there. The application does not require any special form.

The following is responsible for services provided by private schools and other general education or vocational training institutions for school and educational purposes

Senator for Children and Education, Rembertiring 8 - 12, 28195 Bremen,

E-mail: [office@bildung.bremen.de](mailto:office@bildung.bremen.de)

Once the certificate has been issued, you must submit it to your local tax office in order to obtain tax exemption.

## Legal bases

- [§ 4 Nr.20 a Umsatzsteuergesetz: Steuerbefreiung für kulturelle Einrichtungen](#)
- [§ 4 Nr. 21 a\) bb\) Umsatzsteuergesetz für allgemeinbildenden und berufsbildenden Einrichtungen](#)