

European Commission Urges Germany to Comply With VAT Rules on Exemption for Private Tuition Services

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On 7 February 2024, the European Commission sent a reasoned opinion (second stage of an infringement procedure) to Germany (infringement number INFR(2015)2011)) for incorrectly applying the rules on the requirements to benefit from the VAT exemption on private tuition services.

The [VAT Directive \(2006/112\)](#) allows Member States to exempt from VAT private tuition for school or university education, giving Member States the possibility of establishing certain conditions to ensure that the taxable person is entitled and can actually benefit from the exemption.

In Germany, private teachers must present a certificate issued by the competent German authority and must certify that the tuition services are in preparation for a profession or examination to be taken before a legal person governed by public law.

As the Court of Justice of the European Union (ECJ) considers that this rule is not in line with EU law, the infringement procedure was opened by way of a letter of formal notice sent to Germany on 24 September 2015. As Germany has not taken the proper measures to comply with the rules applicable to the VAT exemption for private tuition, the European Commission decided to send a reasoned opinion to inform Germany that it now has 2 months to comply with its obligations under the [VAT Directive \(2006/112\)](#) and to notify the measures it has taken in this regard.

If Germany fails to comply with its obligation within 2 months, the European Commission may decide to refer the case to the ECJ.