

99033010012000

Heruntergeladen am 24.05.2025

<https://fimportal.de/services/99033010012000>

Modul	Sachverhalt
Leistungsschlüssel	99033010012000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Requesting a certificate for the tax office to apply for tax benefits for production and preservation measures on cultural assets worthy of protection
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Baustein Leistungen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Monument protection (individuell, 033)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Kauf und Verkauf von Immobilien, einschließlich aller Bedingungen und Pflichten im Zusammenhang mit der Besteuerung, dem Eigentum oder der Nutzung von Immobilien (auch als Zweitwohnsitz)
Lagen Portalverbund	Sonstige Steuern (1060800), Bauplanung (2050400),

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	Hausbau und Immobilienerwerb (1050100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	21.02.2022
Fachlich freigegeben durch	Ministry of Science, Culture, Federal and European Affairs Mecklenburg-Western Pomerania
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_10g.html
Teaser	For cultural assets worthy of protection, you can apply to the relevant certifying authority for a certificate for the tax office on production and preservation measures and their costs.
Volltext	<p>For production and preservation measures on cultural assets worthy of protection, which are neither used to generate income nor for your own residential purposes, you can claim tax benefits in connection with the income tax return in particular.</p> <p>To do so, you need, among other things, a special certificate, which you can apply for as the owner or as the owner's authorized representative/representative at the responsible certifying authority.</p> <p>You can present the certificate as proof when applying for the tax benefit at the responsible tax office. In addition to the certificate, the tax office will check other tax requirements that must also be met in order for you to receive the tax benefits.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • In case of representation: power of attorney, <ul style="list-style-type: none"> • Planning documents inventory, • Planning documents with entry of the measures, • Coordination of the measures before the start of the measure (for example, building permit, monument permit), • Original invoices (final invoices; partial invoices and cost estimates do not replace final invoices), • Receipt slips (must clearly show quantity, item and price).

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The certifying authority will return the invoices to the owners after review and correction, if necessary.

Voraussetzungen

- As the owner, you will receive the certificate exclusively for production and maintenance measures on cultural assets worthy of protection that are neither used to generate income nor for your own residential purposes.
 - If the cultural asset is a building or part of a building, measures that are necessary for its sensible use are also eligible for certification.
 - In general, however, only those measures can be certified that you have agreed upon in writing with the certifying authority before the start of the measure. The coordination or approval by the certifying authority can take place within the framework of a monument permit or building permit.

Kosten

The use of this administrative service is subject to a fee. The fees incurred are not part of the certifiable expenses.

Verfahrensablauf

You can apply for the certificate in writing as the owner of the cultural property or as the authorized representative/agent of the owner.

The competent certifying authority will then check,

- the requirements,
- to what extent the costs of the certifiable measures have been incurred,
- whether and to what extent subsidies from public funds have been granted by the authorities responsible for the preservation of monuments or archives or the cultural property or will be granted after the certificate has been issued.

You will then receive a certificate which, as a basic decision, is a prerequisite for claiming tax benefits, among other things.

Bearbeitungsdauer

Frist

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weiterführende Informationen	
Hinweise	
Rechtsbehelf	You can lodge an appeal against the decision.
Kurztext	<ul style="list-style-type: none"> • Certificate for the tax office to apply for tax benefits for measures Benefits for production and preservation measures on cultural assets worthy of protection <ul style="list-style-type: none"> • written application required • applicant: monument owner or authorized representative/agent of the owner • responsible: Certifying authority in whose area of responsibility the monument is located • subject to a fee • Certificate is required as proof when applying for tax benefits at the relevant tax office. <ul style="list-style-type: none"> • In addition to the certificate, the tax office checks other tax requirements that must also be met in order for the tax benefits to be taken into account.
Ansprechpunkt	
Zuständige Stelle	competent monument protection authority
Formulare	<ul style="list-style-type: none"> • Forms/online services available: No • Written form required: Yes • Informal application possible: No • Personal appearance required: No
Ursprungsportal	