

99102037012000

Certificate in tax matters Issue

Heruntergeladen am 16.07.2025

<https://fimportal.de/services/99102037012000>

| Modul | Sachverhalt |
|-------------------------------|--|
| Leistungsschlüssel | 99102037012000 |
| Leistungsbezeichnung I | Certificate in tax matters Issue |
| Leistungsbezeichnung II | Apply for a certificate in tax matters from the tax office |
| 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 | Steuern (102) |
| Verrichtungskennung | Ausstellung (012) |
| SDG-Informationsbereich | Erlangung von Lizenzen, Genehmigungen oder Zulassungen im Hinblick auf die Gründung und Führung eines Unternehmens |
| Lagen Portalverbund | Kauf, Miete und Pacht (2050100) |
| Einheitlicher Ansprechpartner | |

| Modul | Sachverhalt |
|----------------------------|---|
| Fachlich freigegeben am | 31.07.2023 |
| Fachlich freigegeben durch | Ministry of Regional Identity, Communities and Local Government, Building and Digitalization of the State of North Rhine-Westphalia |
| Handlungsgrundlage | https://ao.bundesfinanzministerium.de/ao/2022/Abgabenordnung/Erster-Teil/Erster-Abschnitt/Paragraf-1/ae-1.html https://ao.bundesfinanzministerium.de/ao/2020/Abgabenordnung/Dritter-Teil/Erster-Abschnitt/Dritter-Unterabschnitt/I/Paragraf-85/inhalt.html#anchor13328 |
| Teaser | <p>Application for a tax certificate for monument-related expenses for the conversion and renovation of monuments.</p> <p>Would you like to apply for a certificate in tax matters? You can find out more here.</p> |
| Volltext | <p>You can apply for a tax certificate for expenses related to the conversion and renovation of monuments.</p> <p>Monuments/cultural assets are</p> <ol style="list-style-type: none"> Buildings or parts of buildings that are classified as monuments under the relevant state regulations, Buildings or parts of buildings that do not fulfill the requirements for a listed building on their own, but are part of a group of buildings or entire complex that is protected as a unit in accordance with the relevant state regulations, horticultural, structural and other installations that are not buildings or parts of buildings and are protected in accordance with the relevant state regulations, furnishings, works of art, art collections, scientific collections, libraries or archives that have been in the taxpayer's family for at least 20 years or have been entered as national cultural assets in a list of nationally valuable cultural assets pursuant to Section 7 (1) of the Cultural Property Protection Act of July 31, 2016 |

Modul

Sachverhalt

(Federal Law Gazette I p. 1914) and whose preservation is in the public interest due to their significance for art, history or science,

if they are made accessible to scientific research or the public to an extent appropriate to the circumstances, unless access is prevented by compelling reasons of monument or archive protection.

The "Bescheinigung in Steuersachen" (formerly: "steuerliche Unbedenklichkeitsbescheinigung") can be issued in all cases in which other authorities or contracting authorities rely on the tax reliability of the taxpayer as part of their decision in approval or award procedures.

The certificate in tax matters is required on various occasions, in particular for trade licenses, such as

- the granting of a restaurant license,
- the extension of a residence permit, or
- the awarding of public contracts, etc.

The content of the certificate is limited to the non-judgmental statement of tax facts, such as the taxpayer's payment and tax behavior. The certificate refers to the current situation, taking into account the applicant's past behavior. A forecast of the applicant's future behavior is not made.

The assessment of the certified tax conduct is left to the person who is to take the measure requested by the taxpayer (e.g. granting a business license or awarding public contracts).

Erforderliche Unterlagen

- Application for issuance of the certificate
- Invoice
- Approval under monument law
- Identity card, passport or official identity document
- Clearance certificate
- Declaration of reliability

Voraussetzungen

- You need the listed building permit to carry out the

| Modul | Sachverhalt |
|------------------------------|---|
| | <p>measure.</p> <ul style="list-style-type: none"> • Your construction project must be completed and • have been approved by the lower monument authority. |
| Kosten | <p>The certificate is free of charge up to 5,000 euros. Above 5,000 euros, the following fees apply: up to 250,000 euros: 1.0 percent of the certified amount (including the first 5,000 euros)</p> |
| Verfahrensablauf | <ul style="list-style-type: none"> • After submitting your application to the lower monument protection authority, your application will be examined and • a certificate is issued for submission to the tax office. <p>You submit the application for a certificate in tax matters to the competent authority.</p> <p>They will check the application and issue you with the certificate if necessary.</p> |
| Bearbeitungsdauer | <p>Your application will be processed promptly. Please ask the lower monument authority for the processing time.</p> |
| Frist | <p>none</p> |
| weiterführende Informationen | <p>https://www.mhkbd.nrw/themenportal/denkmalschutz-und-pflege-rechtlicher-rahmen</p> |
| Hinweise | <p>none</p> |
| Rechtsbehelf | <p>Since the "certificate in tax matters" is not an administrative act, but merely a statement of knowledge, there is no possibility of appeal, i.e. there is also no deadline for appeal.</p> |
| Kurztext | <ul style="list-style-type: none"> • Tax certificate monument according to § 10 g EStG <p>- Expenses for production and maintenance measures for own cultural assets worthy of protection in Germany,</p> <p>- to the extent that they exceed public or private donations or any income generated from these cultural assets</p> |

Modul

Sachverhalt

- in the calendar year in which the measure is completed and
- in the nine following calendar years
- up to 9 percent in each case
- as special expenses
- Certification in tax matters Issue
- Certificates in tax matters are required if tax reliability is important in non-tax proceedings
- The certificate in tax matters provides information about any tax arrears
- Responsible office: Municipal tax office

Ansprechpunkt

Zuständige Stelle

Formulare

- Forms available: Yes
- Written form required: No
- Informal application possible: Yes
- Personal appearance necessary: No

Ursprungsportal