

99102052118000

Heruntergeladen am 21.06.2025

<https://fimportal.de/services/99102052118000>

Modul	Sachverhalt
Leistungsschlüssel	99102052118000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Crediting and reimbursement of deductions for construction work
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baustein Leistungen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Anrechnung (118)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuererklärung (1060100), Hausbau und Immobilienerwerb (1050100)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	01.10.2020
Fachlich freigegeben durch	Thuringian Ministry of Finance
Handlungsgrundlage	Section 48c of the German Income Tax Act (EStG) https://www.gesetze-im-internet.de/estg/_48c.html
Teaser	You have provided construction services for a company or a public corporation and construction withholding tax was withheld on your consideration? Then you can apply for a refund of the tax withheld under certain conditions.
Volltext	<p>If a tax withholding amount has been declared and withheld for your invoice by a recipient of construction services performed by you, it will be credited against your taxes payable.</p> <p>The credit is applied to the following taxes in succession:</p> <ol style="list-style-type: none"> 1. The income tax withheld and declared in accordance with Section 41a (1) of the German Income Tax Act (EStG), 2. the advance payments on income tax or corporation tax, 3. the income tax or corporation tax of the taxation or assessment period in which the service was rendered, and 4. the deduction amounts for construction services to be declared and paid by you in accordance with §§ 48, 48a EStG (Income Tax Act). <p>The imputation is carried out by the tax office, an application for this is not necessary.</p> <p>A credit can be refused if the recipient of your construction work, as the party obliged to deduct, has declared the deduction amount but has not paid it and there is reason to believe that there has been misuse.</p> <p>If you are not obliged to submit wage tax returns and an assessment for income tax or corporation tax is out</p>

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of the question, or if you can credibly demonstrate that there will be no tax claims to be secured in the assessment period, you can apply to the tax office for a refund of the deduction amounts.

The application is formal and is made using an officially prescribed sample form. This can be accessed via the Form Management System (FMS) of the Federal Tax Administration.

The application is subject to a deadline. It can be submitted until the end of the second calendar year following the year in which the deduction amount was declared. If the provisions of a treaty for the avoidance of double taxation apply and a longer period is specified therein, this longer period applies.

The tax office will examine the application and, if the above-mentioned conditions are met, will refund the deduction amounts paid for your invoice.

Erforderliche Unterlagen

Credit: - none

Refund: - Application on official model form

- if possible, statement of account from the party obliged to deduct (recipient of the construction work)

Voraussetzungen

Tax deductions for construction services performed in Germany have been withheld for your invoice,

the deduction amounts are not credited against other taxes, and

You submit an application for reimbursement of the withheld deductions within the statutory period using the official form and meet the requirements for reimbursement.

Kosten

There are no costs.

Verfahrensablauf

If a tax deduction amount has been declared and withheld for your invoice by a recipient of a construction service provided by you, this amount will be credited against the taxes you have to pay. You do not have to do anything for this credit.

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If a credit cannot be made, you can apply to the tax office for a refund of the withholding amounts if you are not obliged to submit wage tax returns and an assessment for income tax or corporation tax is out of the question, or if you can credibly demonstrate that there will be no tax claims to be secured in the assessment period.

The application must be made in writing using an officially prescribed sample form.

The sample form can be downloaded from the Federal Finance Administration's Form Management System (FMS).

The application is subject to a deadline. It can be submitted until the end of the second calendar year following the year in which the deduction amount was declared. If the provisions of a treaty for the avoidance of double taxation apply and a longer period is specified therein, this longer period applies.

The tax office will examine the application and, if all the conditions are met, will refund the deduction amounts paid for your invoice.

Bearbeitungsdauer

Frist

The application period ends at the end of the second calendar year following the year in which the tax was filed. The deadline may be extended in exceptional cases if this results from an agreement for the avoidance of double taxation. The date of receipt by the competent tax office is decisive.

weiterführende Informationen

Provided that no credit is given for the tax withheld, you can apply for a refund of the amounts withheld for your invoice. The application must be made using an officially prescribed model form. You can find the sample application form at the link below:

Application for refund of deduction amounts (§ 48c paragraph 2 EStG).

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The Federal Central Tax Office provides further information under the following link.

Further information from the BZSt
<https://www.formulare-bfinv.de/ffw/content.do?%24csrf=9NV83H66K3BWISEI1VR7M2TQK>
<https://www.bzst.de/DE/Unternehmen/Bauleistungen/bauleistungen.html>

Hinweise

Rechtsbehelf

Kurztext

Crediting of tax deductions for construction services by the tax office,

refund of tax deductions for construction services by the tax office, if a credit is not possible, at the request of the service provider,

The application must be made in writing on an officially prescribed form,

the application form is available via the Form Management System (FMS),

The application must be submitted by the end of the second calendar year following the year in which the deduction was declared.

The tax office checks the application and refunds the withheld deduction amounts if no credit is made.

Ansprechpunkt

You can find the tax office responsible for you via the tax office search of the Federal Central Tax Office:
https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html

Zuständige Stelle

The crediting of withheld tax amounts for construction services is carried out by the tax office responsible for you or the corporation.

You can find the tax office responsible for you via the tax office search of the Federal Central Tax Office:
https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html

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Formulare	<p>Application for refund of deduction amounts (§ 48c paragraph 2 EStG)</p> <p>Available via the form management system of the Federal Finance Administration under Tax forms\Income tax\Building deduction tax</p> <p>Application for reimbursement of deductions (§ 48c paragraph 2 EStG) https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034153</p>
Ursprungsportal	