

99102052048000, 99102052048000

# Tax deduction for construction services Exemption

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<https://fimportal.de/xzufi-services/370481515/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102052048000, 99102052048000
Leistungsbezeichnung I	Tax deduction for construction services Exemption
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Freistellung (048)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Hausbau und Immobilienerwerb (1050100), Steuererklärung (1060100)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	Section 48b (1) sentence 1 Income Tax Act <a href="https://www.gesetze-im-internet.de/estg/_48b.html">https://www.gesetze-im-internet.de/estg/_48b.html</a>
Teaser	You provide a construction service in Germany to another entrepreneur or to a legal entity under public law and they have to deduct construction withholding tax from the consideration? Then you can apply for exemption from the tax obligation.
Volltext	<p>If you provide a construction service in Germany to another entrepreneur within the meaning of § 2 of the German Value Added Tax Act (UStG) or to a legal entity under public law, they are obliged to make a tax deduction of 15% from the consideration, which usually consists of a cash payment, for your invoice. The tax deduction must be paid directly to the tax office. The tax withheld will later be credited against any taxes you owe. You only receive the invoice amount reduced by the tax deduction from the recipient of your service.</p> <p>The recipient of the construction work must submit a tax return to the tax office by the tenth day after the end of the month in which the counter-performance is made and pay the deduction amount calculated by himself to the tax office for your invoice. The recipient of your service must settle with you, stating your name and address, the invoice amount, the invoice date and the payment amount, the amount of the tax liability and the tax office with which the tax deduction has been registered. You will receive a corresponding settlement statement from the latter. The service recipient is liable for a deduction amount that has not been paid or has been paid too little.</p> <p>The service recipient does not have to withhold tax if the consideration to be paid to you is not expected to exceed EUR 5,000 in the current calendar year. This</p>

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exemption limit is EUR 15,000 for a service recipient who only carries out tax-exempt sales from renting and leasing (§ 4 no. 12 sentence 1 UStG). For the application of these exemption limits, all of your construction services rendered to this service recipient in the current calendar year must be added together. If the service recipient is a landlord of apartments, the tax deduction is only to be made if he rents out more than two apartments.

By submitting an exemption certificate for tax deduction for construction work, the recipient of your construction work is exempt from the deduction obligation described above. In this case, he does not have to make the tax deduction for construction work and owes you the invoice amount in full.

You can apply to the tax office for an exemption certificate for the deduction of tax on construction work in accordance with Section 48b (1) sentence 1 of the German Income Tax Act (EStG). The responsible tax office is the one in whose district you have your residence or, in the absence of a residence, your habitual abode.

The tax office can issue the certificate for a maximum period of three years.

By presenting a valid certificate to the recipient of your construction work, the recipient is exempted from the obligation to withhold tax. The recipient of the service has the option of checking the validity of the exemption certificate to ensure that there is no liability risk. This is done by an Internet query at the Federal Central Tax Office using the printed security number.

## Erforderliche Unterlagen

As a rule, no documents are required, as the tax office has the information it needs to examine the application. Only in the case of a newly established company is the submission of further documents required by the tax office.

## Voraussetzungen

You provide construction services in Germany, have appointed a domestic receiving agent and the tax claim does not appear to be at risk from the point of view of

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the tax office because you comply with your duty to provide information in accordance with Section 138 of the German Fiscal Code (AO) and your duty to provide information and cooperate in accordance with Section 90 AO.

The responsible tax office determines whether the aforementioned requirements are fulfilled

## Kosten

## Verfahrensablauf

As a contractor, you can apply to the tax office for an exemption certificate for the deduction of tax on construction work. The application is not bound to any form. The tax office checks whether the requirements for issuing the certificate are met. If the requirements are met, the tax office issues the corresponding certificate. You will usually receive this by post. The certificate is to be presented to the recipient of the construction work and exempts him from the obligation to deduct tax when making use of construction work. Each exemption certificate for the deduction of tax on construction work is provided with a unique security number. The client can use the security number to check the validity of the certificate on the website of the Federal Central Tax Office (BZSt).

## Bearbeitungsdauer

## Frist

## weiterführende Informationen

As a contractor, you apply to the tax office for the issuance of the exemption certificate for construction services. The application is not formally bound. The tax office checks whether the certification requirements are met and issues the requested certificate.

Further information is provided by the Federal Central Tax Office under the following link.

Further information from the BZSt  
<https://www.bzst.de/DE/Unternehmen/Bauleistungen/bauleistungen.html>

## Hinweise

Modul	Sachverhalt
Rechtsbehelf	
Kurztext	<p>Exemption certificate for construction services</p> <p>Tax deduction for construction work carried out in Germany</p> <p>Exemption from the obligation to deduct tax on presentation of a certificate from the service provider</p> <p>Responsible: Tax office of the service provider's place of residence</p>
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>forms:</p> <p>Application - no</p> <p>Certificate - yes</p> <p>Online procedure possible:</p> <p>Application - no Verification of the certificate - yes</p> <p>Written form required:</p> <p>Application - no Certificate - yes</p> <p>Personal appearance required: no</p>
Ursprungsportal	Tax deduction for construction services Exemption, Steuerabzug bei Bauleistungen Freistellung