

99102052118000, 99102052118000

Tax deduction for construction services

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/370481520/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102052118000, 99102052118000
Leistungsbezeichnung I	Tax deduction for construction services
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
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	Hausbau und Immobilienerwerb (1050100), Steuererklärung (1060100)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	29.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_48c.html https://www.gesetze-im-internet.de/estg/_48c.html
Teaser	<p>You have provided construction services for a company or a public corporation and construction deduction tax has been withheld on your consideration? Then, under certain conditions, you can apply for a refund of the tax deduction.</p>
Volltext	<p>If a tax deduction amount has been declared and withheld for your invoice by a recipient of a construction work performed by you, this will be deducted from your taxes payable.</p> <p>The following taxes are credited sequentially:</p> <ol style="list-style-type: none"> 1. The income tax withheld and declared in accordance with § 41a paragraph 1 of the Income Tax Act (Einkommensteuergesetz - EStG), 2. advance payments of income tax or corporation tax, 3. the income tax or corporation tax of the tax or assessment period in which the service was provided, and 4. the deduction amounts to be declared and paid by you for construction work within the meaning of §§ 48, 48a EStG <p>The crediting is carried out by the tax office, an application for this is not required.</p> <p>A credit can be refused if the recipient of your construction work as a deductor has registered the deduction amount but has not paid it and there is reason to believe that there has been misuse.</p>

Modul
Sachverhalt

If you are not obliged to submit income tax declarations and an assessment for income tax or corporation tax is out of the question or you can credibly demonstrate that no tax claims to be secured will arise during the assessment period, you can apply to the tax office for reimbursement of the deduction amounts.

The application shall be submitted using an officially prescribed model form. This can be accessed via the Form Management System (FMS) of the Federal Finance Administration.

The application is subject to a time limit. It may be submitted until the end of the second calendar year following that in which the amount of the deduction was declared. If the provisions of a convention 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 conditions are met, will reimburse you for the deductions paid for your account.

Erforderliche Unterlagen

Credit: - none

Reimbursement: - Application for official model form

\- if possible, notification of settlement by the person obliged to deduct (recipient of the construction work)

Voraussetzungen

- tax deductions for construction services carried out domestically have been withheld on your account,
- the deductions are not offset against other taxes and
- Within the statutory period, they submit an application for reimbursement of the deductions withheld using the specimen official form and fulfil the conditions attached to 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 work performed by you, this will be offset against your taxes payable. You do not have to do

Modul

Sachverhalt

anything for this credit.

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

The application shall be made in accordance with an officially prescribed model form.

The model form can be accessed via the Form Management System (FMS) of the Federal Finance Administration.

The application is subject to a time limit. It may be submitted until the end of the second calendar year following that in which the amount of the deduction was declared. If the provisions of a convention for the avoidance of double taxation apply and a longer period is specified therein, this longer period shall apply.

The tax office will examine the application and, if all the requirements are met, will reimburse you for the deductions paid for your account.

Bearbeitungsdauer

Frist

The application deadline ends at the end of the second calendar year, which follows the year of the tax declaration. The deadline may be extended in exceptional cases if this results from a convention for the avoidance of double taxation. The date of receipt by the competent tax office is decisive.

weiterführende Informationen

Hinweise

Rechtsbehelf

Kurztext

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

Modul
Sachverhalt

reimbursement 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 accordance with the form and on an officially prescribed form,

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

the application is subject to a time limit - until the end of the second calendar year following the year in which the deduction amount was declared

the tax office examines the application and refunds the withheld deductions if no offsetting is made

Ansprechpunkt
Zuständige Stelle
Formulare

Application for reimbursement of deductions (§ 48c paragraph 2 EStG), available via form management system of the Federal Finance Administration under Tax Forms\Income Tax\Construction Deduction Tax
<https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034153>
<https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034153>

Ursprungsportal

Tax deduction for construction services, Steuerabzug bei Bauleistungen Anrechnung