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Certificate for applying for tax concessions for modernization and repair measures to maintain buildings in redevelopment areas and urban development areas Exhibition

Heruntergeladen am 15.07.2025

<https://fimportal.de/xzufi-services/121318145/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99012067012000
Leistungsbezeichnung I	Certificate for applying for tax concessions for modernization and repair measures to maintain buildings in redevelopment areas and urban development areas Exhibition
Leistungsbezeichnung II	Apply for a certificate for the tax office to apply for tax concessions for measures to preserve buildings in redevelopment areas and urban development areas
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	fachlich freigegeben (gold)

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Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Baurecht (012)
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	Steuern und Abgaben für Betriebe (2040200), Bauplanung (2050400)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	14.07.2023
Fachlich freigegen durch	Ministry of Regional Identity, Communities and Local Government, Building and Digitalization of the State of North Rhine-Westphalia
Handlungsgrundlage	<p>§§ Sections 7h, 10f and 11a of the Income Tax Act (EStG)</p> <p>Certification guidelines for the application of §§ 7h, 10f and 11a of the Income Tax Act (EStG)</p> <p>https://www.gesetze-im-internet.de/bbaug/_177.html</p> <p>https://www.gesetze-im-internet.de/bbaug/_177.html</p>
Teaser	For buildings in redevelopment areas and urban development areas, you can apply for a certificate for modernization and repair measures carried out to maintain this building and the costs involved.
Volltext	<p>You can claim tax concessions for the preservation of buildings in redevelopment areas and urban development areas, particularly in connection with your income tax return.</p> <p>Among other things, you need a special certificate for this, which you can apply for as the owner or as the</p>

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authorized representative/agent of the owner from the relevant certifying authority.

You can present the certificate as proof when applying for tax relief at the relevant tax office. In addition to the certificate, the tax office will also check other tax requirements that must also be met in order for you to receive the tax relief.

Erforderliche Unterlagen

- In the case of representation: copy of the power of attorney or proof of power of representation,
- Plans inventory,
- Plans with entry of the measures,
- Justification of the obligation to take action, for example by a modernization or repair order or a written modernization and repair agreement with the municipality,
- Original invoices (final invoices; partial invoices and cost estimates do not replace a final invoice),
- receipts (must clearly show quantity, article and price).

The certifying authority makes the invoices available to the owners of the buildings again after checking and, if necessary, correcting them.

Voraussetzungen

You will only receive the certificate for modernization and repair measures on a building that is located in a formally defined redevelopment area or urban development area. Only those measures are eligible for certification that the owner has undertaken to carry out before the start of the measure through

- a modernization or repair requirement or
- a written agreement with the municipality.

The measures include

- Modernization and repair measures,
- other measures on buildings that are to be preserved due to their historical, artistic or urban significance,
- Measures for the reconstruction of a building using the old components as far as possible as a renovation measure, if this reconstruction makes sense for structural, safety or economic reasons.

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The following are not eligible for certification

- the demolition and new construction of buildings, such as the reconstruction of a building according to the historical model after demolition or the reconstruction of a destroyed building or part of a building (for example in a gap between buildings),
- costs for the installation of photovoltaic systems.

Kosten

The use of this administrative service is subject to a fee. The fees incurred are not part of the certifiable expenses. If the building is used to generate income, the fees incurred are deductible as income-related expenses or business expenses.

Verfahrensablauf

You can apply for the certificate in writing as the owner of a building or as the authorized representative/agent of the owner. As the certificate is issued on a property-specific basis, you must always apply for an individual certificate for parts of the building that are independent immovable assets (e.g. underground parking garage), as well as for condominiums and partially owned rooms. In the case of property developer or purchaser models and residential and part-ownership communities, you can instead apply for an overall certificate including the allocation to the individual parts of the building. To do this, you will need the valid powers of attorney from the purchasers.

The competent certifying authority will then check

- whether the building is located in a formally defined redevelopment area or urban development area,
- whether modernization and repair measures or other measures have been carried out for the preservation, renewal and functional use of a building that is to be preserved due to its historical, artistic or urban development significance,
- the amount of the costs incurred for the measures eligible for certification and
- whether and to what extent grants from public funds have been approved by an authority responsible for redevelopment areas or urban development areas or will be approved after the certificate has been issued.

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In order to give you clarity about the content of the expected certificate at an early stage, the certifying authority can already give you a written assurance about the expected certificate. However, the assurance does not replace the certificate. It is therefore not suitable as proof when applying to the tax office for tax benefits. However, if you have a legitimate interest, you can use the assurance to apply to the tax office for binding information, subject to a fee, on the expected assessment basis for the tax benefits.

Bearbeitungsdauer

Frist

weiterführende Informationen

The form in which you benefit from the tax relief depends on the use of the building and the type and scope of the measure:

a. Use for the generation of income Production or acquisition costs If you generate income in connection with the building (e.g. use as business assets or letting and leasing), you can claim increased depreciation of 2, 2.5 or 3 percent in deviation from the usual annual depreciation in accordance with Section 7 EStG. This amounts to up to 9 percent in the first 8 years and up to 7 percent in the following 4 years. Maintenance expenses Maintenance expenses must be distinguished from acquisition or production costs. Maintenance expenses include, in particular, costs for ongoing repairs (e.g. repair work, renewal of exterior plaster and exterior cladding). If the building is used to generate income, these can be deducted in full in the year in which they are incurred. Maintenance expenses for properties eligible for tax relief can be spread evenly over two to five years for tax purposes (Section 11b EStG).

b. Use for own residential purposes If you do not use the eligible building to generate income but for your own residential purposes, you can deduct up to 9 percent of the expenses as special expenses in the calendar year in which the construction work is completed and in each of the following nine calendar years.

Hinweise

Unable to submit the final invoices?

If you are unable to submit the final invoices due to the

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	<p>developer's insolvency, you must</p> <ul style="list-style-type: none"> • provide evidence of the developer's insolvency and • provide evidence of the expenses/costs benefiting from the subsidy, broken down by trade, in the form of an expert's report to be submitted by the purchaser. <p>The purchase price paid to the property developer is the upper limit of the expenses eligible for certification. Lump-sum invoices from tradesmen can only be taken into account if the original offer on which the lump-sum contract is based is enclosed. If it is necessary to check the individual services, the competent certifying authority may request the submission of the original calculation. Approval and inspection fees are part of the costs of the approved or inspected construction measure.</p>
Rechtsbehelf	You can lodge an appeal against the decision.
Kurztext	<ul style="list-style-type: none"> • Certificate for applying for tax concessions for measures to preserve buildings in redevelopment areas and urban development areas • Written application required • Applicant: Owner or authorized representative/agent of the owner • Responsible: Certifying authority in whose jurisdiction the building is located • subject to a fee • Certificate is required as proof when applying for tax concessions at the relevant tax office • In addition to the certificate, the tax office also checks other tax requirements that must also be met in order for the tax benefits to be taken into account.
Ansprechpunkt	
Zuständige Stelle	The responsible certifying authority is the city or municipality in which the building is located.
Formulare	
Ursprungsportal	Bescheinigung zur Beantragung steuerlicher Vergünstigungen für Modernisierungs- und Instandsetzungsmaßnahmen zur Erhaltung von Gebäuden in Sanierungsgebieten und städtebaulichen

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Entwicklungsbereichen Ausstellung, Certificate for applying for tax concessions for modernization and repair measures to maintain buildings in redevelopment areas and urban development areas
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