

99033009012000, 99033009012000

Certificate for applying for tax concessions for the preservation or appropriate use of listed buildings or buildings within listed areas or protected complexes Exhibition

Heruntergeladen am 03.07.2025

<https://fimportal.de/xzufi-services/121336202/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99033009012000, 99033009012000
Leistungsbezeichnung I	Certificate for applying for tax concessions for the preservation or appropriate use of listed buildings or buildings within listed areas or protected complexes Exhibition
Leistungsbezeichnung II	Apply for a certificate for the tax office to apply for tax relief for measures for the preservation or appropriate use of monuments
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)

Modul	Sachverhalt
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Denkmalschutz (033)
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	Hausbau und Immobilienerwerb (1050100), Sonstige Steuern (1060800), Bauplanung (2050400)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	14.07.2023
Fachlich freigegeben durch	Ministry of Regional Identity, Communities and Local Government, Building and Digitalization of the State of North Rhine-Westphalia
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_7i.html
Teaser	For monuments and buildings within listed areas or protected complexes, you can apply for a certificate for measures carried out for the preservation or appropriate use of the monument or building and their costs.
Volltext	<p>You can claim tax concessions for the preservation of listed buildings and buildings within listed areas or protected complexes, 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 authorized representative/agent of the owner from the relevant certifying authority.</p> <p>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</p>

Modul

Sachverhalt

receive the tax relief.

Erforderliche Unterlagen

- For representation: Power of attorney,
- Planning documents inventory,
- Planning documents with entry of the measures,
- Justification of the obligation or tax coordination with the responsible monument protection authority before the start of the measure (e.g. documented in the course of a building permit procedure, a monument protection permit or as a special coordination)
- Original invoices (final invoices; partial invoices and cost estimates do not replace a final invoice),
- Receipts (must clearly show quantity, item 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 necessary measures on a listed building or building within a listed area or protected complex. Measures may be necessary, for example, to

- preserve the listed building (in particular the substance),
- ensure the appropriate use of the building (e.g. through heating systems or toilets),
- enable special monument-related care and maintenance (e.g. restoration maintenance) or
- to preserve the external appearance of the listed area/complete complex in which the building is located.

Only those measures that the owner has agreed in writing with the certifying authority before the start of the measure are eligible for certification. The agreement or consent of the certifying authority can be documented as part of a listed building permit, a building permit or as a special agreement.

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.

Modul

Sachverhalt

Verfahrensablauf

You can apply for the certificate as the owner of a building or as the authorized representative/authorized representative of the owner.

The competent certifying authority will then check

- the requirements,
- the amount of the costs incurred for the measures eligible for certification
- whether and to what extent subsidies from public funds have been granted by one of the authorities responsible for the protection or preservation of historical monuments or will be granted after the certificate has been issued.

You will then receive a certificate which, among other things, is a prerequisite for claiming tax benefits.

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 concessions.

As the certificate is issued on a property-related basis, you must apply for an individual certificate for each part of the building that is an independent immovable asset (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 need the effective powers of attorney of the purchasers.

Bearbeitungsdauer

Frist

Modul

Sachverhalt

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 addition to 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 developer's insolvency, you must

- provide evidence of the developer's insolvency and
- provide evidence of the expenses/costs benefiting from the subsidy, broken down by trade, by means of a report from a building expert to be submitted by the purchaser.

Modul	Sachverhalt
	<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 for the preservation or appropriate use of listed buildings or buildings within listed areas or protected complexes • Written application required • Applicant: monument owner or authorized representative/authorized representative of the owner • Responsible: Certifying authority/lower monument protection authority in whose jurisdiction the monument 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 concessions to be taken into account.
Ansprechpunkt	
Zuständige Stelle	responsible monument protection authority
Formulare	
Ursprungsportal	<p>Certificate for applying for tax concessions for the preservation or appropriate use of listed buildings or buildings within listed areas or protected complexes</p> <p>Exhibition, Bescheinigung zur Beantragung steuerlicher Vergünstigungen zur Erhaltung oder sinnvollen Nutzung von Baudenkmälern oder Gebäuden innerhalb von Denkmalbereichen oder geschützten Gesamtanlagen</p> <p>Ausstellung</p>