

99033010012000, 99033010012000

Certificate for applying for tax concessions for production and conservation measures on cultural assets worthy of protection Exhibition

Heruntergeladen am 24.05.2025

<https://fimportal.de/xzufi-services/121336205/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99033010012000, 99033010012000
Leistungsbezeichnung I	Certificate for applying for tax concessions for production and conservation measures on cultural assets worthy of protection Exhibition
Leistungsbezeichnung II	Apply for a certificate for the tax office to apply for tax concessions for production and conservation measures on cultural assets worthy of protection
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	

Modul	Sachverhalt
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/_10g.html
Teaser	For cultural assets worthy of protection, you can apply to the relevant certifying authority for a certificate for the tax office regarding production and maintenance measures and their costs.
Volltext	<p>You can claim tax concessions for production and maintenance measures on cultural assets worthy of protection that are neither used to generate income nor for your own residential purposes, particularly in connection with your income tax return.</p> <p>Among other things, you will 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 receive the tax relief.</p>

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Erforderliche Unterlagen	<ul style="list-style-type: none"> • For representation: Power of attorney, • Planning documents inventory, • Planning documents with entry of the measures, • Coordination of the measures before the start of the measure (e.g. building permit, listed building permit), • Original invoices (final invoices; partial invoices and cost estimates do not replace final invoices), • Receipts (must clearly show quantity, item and price) <p>The certifying authority makes the invoices available to the owners again after checking and, if necessary, correcting them.</p>
Voraussetzungen	<ul style="list-style-type: none"> • As the owner, you will only receive the certificate for production and maintenance measures on cultural assets worthy of protection that are neither used to generate income nor for your own residential purposes. • If the cultural asset is a building or part of a building, measures that are necessary for its appropriate use are also eligible for certification. • In general, however, only those measures can be certified that you have agreed in writing with the certifying authority before the start of the measure. The agreement or consent of the certifying authority can be obtained as part of a listed building permit or building permit.
Kosten	<p>The use of this administrative service is subject to a fee. The fees incurred are not included in the expenses eligible for certification.</p>
Verfahrensablauf	<p>You can apply for the certificate in writing as the owner of the cultural property or as the authorized representative/authorized representative of the owner.</p> <p>The competent certifying authority then checks</p> <ul style="list-style-type: none"> • 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 the authorities

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responsible for the preservation of monuments or archives or the cultural property 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 provide you with clarity about the content of the expected certificate at an early stage, the certifying authority can already provide you with 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**
Hinweise
Rechtsbehelf

You can lodge an appeal against the decision.

Kurztext

- Certificate for the tax office to apply for tax concessions for measures Concessions for production and conservation measures for cultural assets worthy of protection
 - Written application required
 - Applicant: monument owner or authorized representative/authorized representative of the owner
 - Responsible: Certifying 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

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	account.
Ansprechpunkt	
Zuständige Stelle	responsible monument protection authority
Formulare	
Ursprungsportal	Certificate for applying for tax concessions for production and conservation measures on cultural assets worthy of protection Exhibition, Bescheinigung zur Beantragung steuerlicher Vergünstigungen für Herstellungs- und Erhaltungsmaßnahmen an schutzwürdigen Kulturgütern Ausstellung