

99102037012000, 99102037012000

Certificate in tax matters Issue

Heruntergeladen am 13.06.2025

<https://fimportal.de/xzufi-services/121388487/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102037012000, 99102037012000
Leistungsbezeichnung I	Certificate in tax matters Issue
Leistungsbezeichnung II	Tax certificate for monuments - Apply for a certificate
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Erlangung von Lizenzen, Genehmigungen oder Zulassungen im Hinblick auf die Gründung und Führung eines Unternehmens
Lagen Portalverbund	Kauf, Miete und Pacht (2050100)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	31.07.2023
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 https://recht.nrw.de/lmi/owa/br_vbl_detail_text?anw_nr=6&vd_id=20423
Teaser	Application for the issuance of a tax certificate for monument-related expenses for the conversion and renovation of monuments.
Volltext	You can apply for a tax certificate for expenses related to the conversion and renovation of monuments. Monuments/cultural assets are 1\ buildings or parts of buildings that are classified as monuments under the relevant state regulations 2\ buildings or parts of buildings which do not fulfill the requirements for a listed building on their own, but which are part of a group of buildings or an entire complex protected as a unit in accordance with the relevant state regulations, 3\ horticultural, structural and other installations that are not buildings or parts of buildings and are protected in accordance with the relevant state regulations, 4\ furnishings, works of art, art collections, scientific collections, libraries or archives that have been in the taxpayer's family for at least 20 years or have been entered as national cultural assets in a list of nationally valuable cultural assets pursuant to Section 7 (1) of the Cultural Assets Protection Act of July 31, 2016 (Federal Law Gazette I p. 1914) and whose preservation is in the public interest due to their significance for art, history or science,

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	if they are made accessible to scientific research or the public to an extent appropriate to the circumstances, unless access is prevented by compelling reasons of monument or archive protection.
Erforderliche Unterlagen	• Application for issuance of the certificate • Invoice • Approval under monument law
Voraussetzungen	• You need the listed building permit to carry out the measure. • Your construction project must be completed and • have been approved by the lower monument authority.
Kosten	The certificate is free of charge up to 5,000 euros. Above 5,000 euros, the following fees apply: up to 250,000 euros: 1.0 percent of the certified amount (including the first 5,000 euros)
Verfahrensablauf	• After submitting your application to the lower monument protection authority, your application will be examined and • issued a certificate for submission to the tax office.
Bearbeitungsdauer	Please ask the lower monument authority for the processing time.
Frist	
weiterführende Informationen	https://www.mhkbd.nrw/themenportal/denkmalschutz-und-pflege-rechtlicher-rahmen
Hinweise	
Rechtsbehelf	
Kurztext	• Tax certificate for monuments according to § 10 g EStG • Expenses for production and maintenance measures for own cultural assets worthy of protection in Germany, • to the extent that they exceed public or private donations or any income generated from these cultural assets • in the calendar year in which the measure is completed and

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	• in the nine following calendar years • up to 9 percent in each case • as special expenses
Ansprechpunkt	
Zuständige Stelle	
Formulare	• Please contact your local heritage authority or • use the relevant online application form.
Ursprungsportal	Certificate in tax matters Issue, Bescheinigung in Steuersachen Ausstellung