

99102052048000, 99102052048000

Tax deduction for construction services Exemption

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/121389582/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102052048000, 99102052048000
Leistungsbezeichnung I	Tax deduction for construction services Exemption
Leistungsbezeichnung II	
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	Freistellung (048)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Hausbau und Immobilienerwerb (1050100), Steuererklärung (1060100)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2022
Fachlich freigegeben durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	§ Section 48b (1) sentence 1 of the Income Tax Act http://www.gesetze-im-internet.de/estg/_48b.html http://www.gesetze-im-internet.de/estg/_48b.html
Teaser	Do you provide a construction service in Germany to another entrepreneur or to a legal entity under public law and they have to pay construction withholding tax on the consideration? Then you can apply for exemption from tax liability.
Volltext	<p>If you provide a construction service in Germany to another entrepreneur within the meaning of Section 2 of the German Value Added Tax Act (UStG) or to a legal entity under public law, they are obliged to deduct 15% tax from the consideration, which usually consists of a monetary payment, for your invoice. The tax deduction must be paid directly to the tax office. The tax withheld will later be offset against any taxes you owe. You will only receive the invoice amount reduced by the tax deduction from the recipient of your service.</p> <p>The recipient of the construction service must submit a tax declaration to the tax office by the tenth day after the end of the month in which the consideration is provided and pay the self-calculated deduction amount to the tax office for your invoice. The recipient of your service must settle accounts with you, stating your name and address, the invoice amount, the invoice date and payment amount, the amount of the tax liability and the tax office with which the tax deduction has been registered. You will receive a corresponding statement of account from the tax office. The recipient of the service is liable for any withholding amount that has not been paid or has been paid too little.</p> <p>The service recipient does not have to withhold tax if the consideration to be paid to you is not expected to</p>

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exceed EUR 5,000 in the current calendar year. This exemption limit is EUR 15,000 for a service recipient who only carries out tax-free sales from letting and leasing (Section 4 no. 12 sentence 1 UStG). For the application of these exemption limits, all of your construction services provided to this recipient in the current calendar year must be added together. If the service recipient is a landlord of apartments, the tax deduction is only to be made if the recipient rents out more than two apartments.

By submitting an exemption certificate for tax deduction for construction work, the recipient of your construction work is exempt from the above-mentioned deduction obligation. In this case, the recipient does not have to withhold tax on construction work and owes you the full invoice amount.

You can apply to the tax office for an exemption certificate for tax deduction for construction services in accordance with Section 48b (1) sentence 1 of the German Income Tax Act (EStG). The tax office in whose district you have your place of residence or, in the absence of a place of residence, your habitual abode is responsible.

The tax office can issue the certificate for a maximum period of three years.

By presenting a valid certificate to the recipient of your construction work, the recipient is exempt from the obligation to deduct tax. The recipient of the service has the option of checking the validity of the exemption certificate to obtain certainty about any existing liability risk. This is done by means of an Internet query at the Federal Central Tax Office using the printed security number.

Erforderliche Unterlagen

As a rule, no documents are required as the tax office has the information it needs to review the application. Only in cases where a new company is established is it necessary to submit further documents at the request of the tax office.

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Voraussetzungen

You provide construction services in Germany, have appointed a domestic authorized recipient and the tax claim does not appear to be at risk from the tax office's point of view because you comply with your duty to provide information in accordance with Section 138 of the German Fiscal Code (AO) and your duty to provide information and cooperate in accordance with Section 90 AO.

The competent tax office will determine whether the aforementioned requirements are met

Kosten

Verfahrensablauf

As an entrepreneur providing services, you can apply to the tax office for an exemption certificate for tax deduction for construction services. The application is not subject to any formal requirements. The tax office will check whether the requirements for issuing the certificate are met. If the requirements are met, the tax office will issue the corresponding certificate. You will usually receive this in the post. The certificate is used for presentation to the recipient of the construction work and exempts the recipient from the obligation to deduct tax when claiming construction work. Each exemption certificate for tax deduction for construction services is provided with a unique security number. The client can use the security number to check the validity of the certificate on the website of the Federal Central Tax Office (BZSt)

Bearbeitungsdauer

Frist

weiterführende Informationen

As an entrepreneur providing services, you apply to the tax office for an exemption certificate for construction services. The application does not require a specific form. The tax office will check whether the requirements for the certificate have been met and will issue the requested certificate.

Further information is provided by the Federal Central Tax Office under the following link.

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	Further information from the BZSt
Hinweise	This service is provided by the tax offices. Find your local tax office at https://ias.fin-nrw.de/ .
Rechtsbehelf	
Kurztext	<p>Exemption certificate for construction services</p> <p>Tax deduction for construction services provided in Germany</p> <p>Exemption from the obligation to withhold tax on presentation of a certificate from the supplier</p> <p>Responsible: Tax office of the supplier's place of residence</p>
Ansprechpunkt	<p>You can find the tax office responsible for you via the tax office search of the Federal Central Tax Office:</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p>
Zuständige Stelle	<p>The tax office responsible for issuing the exemption certificate is usually your local tax office. In the case of corporations, e.g. GmbH or AG, the tax office in whose district the management of the corporation is located is responsible.</p> <p>If you are resident abroad or the company (corporation or association of persons) providing the services has its registered office or management abroad, there is a central jurisdiction in Germany.</p> <p>The centrally responsible tax office for foreign providers of construction services can be found in the following information sheet (link).</p>
Formulare	<p>Forms:</p> <p>Application - no</p> <p>Certificate - yes</p>

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	<p>Online procedure possible:</p> <p>Application - noExamination of the certificate - yesWritten form required:</p> <p>Application - noCertificate - yes</p> <p>Personal appearance required: no</p>
Ursprungsportal	Steuerabzug bei Bauleistungen Freistellung, Tax deduction for construction services Exemption