

99102052048000, 99102052048000

# Applying for an exemption certificate for tax deduction in the case of construction work

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/390016623/L100008>

| Modul                     | Sachverhalt                                                                              |
|---------------------------|------------------------------------------------------------------------------------------|
| Leistungsschlüssel        | 99102052048000, 99102052048000                                                           |
| Leistungsbezeichnung I    | Applying for an exemption certificate for tax deduction in the case of construction work |
| Leistungsbezeichnung II   |                                                                                          |
| Typisierung               | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug                                   |
| Quellredaktion            | Sachsen-Anhalt                                                                           |
| Freigabestatus Katalog    | unbestimmter Freigabestatus                                                              |
| Freigabestatus Bibliothek | unbestimmter Freigabestatus                                                              |
| Begriffe im Kontext       |                                                                                          |
| Leistungstyp              | Leistungsobjekt mit Verrichtung                                                          |
| Leistungsgruppierung      | Steuern (102)                                                                            |
| Verrichtungskennung       | Freistellung (048)                                                                       |
| SDG-Informationsbereich   | Kauf und Verkauf von Immobilien, einschließlich aller                                    |

| Modul                         | Sachverhalt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                               | Bedingungen und Pflichten im Zusammenhang mit der Besteuerung, dem Eigentum oder der Nutzung von Immobilien (auch als Zweitwohnsitz)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Lagen Portalverbund           | Hausbau und Immobilienerwerb (1050100), Steuererklärung (1060100)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Einheitlicher Ansprechpartner | Nein                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Fachlich freigegeben am       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Fachlich freigegeben durch    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Handlungsgrundlage            | § 48b paragraph 1 sentence 1 Income Tax Act<br><a href="https://www.gesetze-im-internet.de/estg/_48b.html">https://www.gesetze-im-internet.de/estg/_48b.html</a><br><a href="https://www.gesetze-im-internet.de/estg/_48b.html">https://www.gesetze-im-internet.de/estg/_48b.html</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Teaser                        | You provide a construction work in Germany to another contractor or to a legal entity under public law and they have to pay a construction deduction tax from the consideration? Then you can apply for an exemption from tax liability.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Volltext                      | <p>If you provide a construction work in Germany to another entrepreneur within the meaning of § 2 of the German Value Added Tax Act (UStG) or to a legal entity under public law, they are obliged to make a tax deduction of 15% on your account from the consideration, which usually consists of a cash payment. The tax deduction must be paid directly to the tax office. The tax deductions paid will later be deducted from taxes owed by you. You will only receive from the recipient of your service the invoice amount reduced by the tax deduction.</p> <p>The recipient of the construction work must submit a tax declaration to the tax office by the tenth month 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 account. The recipient of your service must settle with you, stating your name and address, the invoice amount, the invoice date and the payment amount, the amount of the tax liability and the tax office with which the tax deduction has been declared. You will receive a corresponding proof</p> |

## Modul

## Sachverhalt

of billing from them. The recipient of the service is liable for a deduction amount that is not paid or is paid too low.

The recipient of the service does not have to deduct the tax if the consideration to be paid to you in the current calendar year is not expected to exceed EUR 5,000. This exemption limit amounts to EUR 15,000 for a recipient of services who exclusively carries out tax-free transactions from letting and leasing (§ 4 No. 12 sentence 1 UStG). For the application of these exemption limits, all of your work performed to this recipient in the current calendar year must be attributed together. If the recipient of the service is the landlord of apartments, the tax deduction is only to be made if he rents out more than two apartments.

By presenting an exemption certificate for tax deduction in the case of construction work, the recipient of your construction work is released from the deduction obligation described above. He does not have to deduct the tax on construction work in this case and owes you the invoice amount in full.

You can apply for the exemption certificate for tax deduction for construction work in accordance with § 48b paragraph 1 sentence 1 of the Income Tax Act (EStG) at the tax office. The competent authority is the tax office in whose district you have your domicile or, in the absence of a place of residence, your habitual residence.

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

By presenting a valid certificate to the recipient of your work, the latter is exempted from the obligation to deduct the tax. The beneficiary has the opportunity to obtain certainty about a possible liability risk by checking the validity of the exemption certificate. This is done by 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 to examine the application. Only in

| Modul                        | Sachverhalt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                              | cases of business start-up is the submission of further documents required at the request of the tax office.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Voraussetzungen              | <p>You provide construction services in Germany, have appointed a domestic recipient authorised representative and the tax liability does not appear to be endangered from the point of view of the tax office because you fulfil your obligations to provide information according to § 138 of the Tax Code (AO) and your obligation to provide information and cooperation according to § 90 AO.</p> <p>The determination of whether the aforementioned conditions are met is made by the competent tax office</p>                                                                                                                                                                                                                                                                                                                        |
| Kosten                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Verfahrensablauf             | As a performing entrepreneur, you can apply to the tax office for the issuance of the exemption certificate for tax deduction for construction work. The application is not bound by any form. The tax office checks whether the conditions for issuing the certificate are met. If the requirements are met, the tax office prepares the corresponding certificate. You will usually receive these by post. The certificate serves to be presented to the recipient of the work and exempts him from the obligation to deduct the tax when using construction services. Each exemption certificate for tax deduction for construction work is provided with a one-time security number. On the basis of the security number, the client can check the validity of the certificate on the website of the Federal Central Tax Office (BZSt). |
| Bearbeitungsdauer            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Frist                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| weiterführende Informationen |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Hinweise                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Rechtsbehelf                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Kurztext                     | <p>Certificate of exemption for construction work</p> <p>Tax deduction for construction work carried out in</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

| Modul             | Sachverhalt                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   | <p>Germany</p> <p>Exemption from the obligation to deduct tax on presentation of a certificate from the supplier</p> <p>Responsible: Tax office of the person providing the place of residence</p>                                                                                                                                                                                                                                                                        |
| Ansprechpunkt     | <p>The tax office responsible for issuing the exemption certificate is usually your tax office of residence. In the case of corporations, for example GmbH or AG, the tax office is responsible, in whose district the management of the corporation is located.</p> <p>If you are domiciled abroad or if the supplying company (corporation or association of persons) has its registered office or management abroad, there is a central responsibility in Germany.</p> |
| Zuständige Stelle |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Formulare         | <p>Forms:</p> <p>Application - no</p> <p>Certificate - yes</p> <p>Online procedure possible:</p> <p>Application - noExamination of the certificate - yes</p> <p>Written form required:</p> <p>Application - noCertificate - yes</p> <p>personal appearance necessary: no</p>                                                                                                                                                                                              |
| Ursprungsportal   | <p>Applying for an exemption certificate for tax deduction in the case of construction work,<br/>Freistellungsbescheinigung zum Steuerabzug bei Bauleistungen beantragen</p>                                                                                                                                                                                                                                                                                              |