

99033010012000, 99033010012000

Apply for a certificate for the tax office to apply for tax advantages for production and conservation measures on cultural assets worthy of protection

Heruntergeladen am 24.05.2025

<https://fimportal.de/xzufi-services/395491453/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99033010012000, 99033010012000
Leistungsbezeichnung I	Apply for a certificate for the tax office to apply for tax advantages for production and conservation measures on cultural assets worthy of protection
Leistungsbezeichnung II	
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung

Modul	Sachverhalt
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), Einkommensteuer und Kirchensteuer (1060200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	21.02.2022
Fachlich freigegeben durch	Ministry of Science, Culture, Federal and European Affairs Mecklenburg-Vorpommern
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_10g.html https://www.gesetze-im-internet.de/estg/_10g.html
Teaser	For cultural assets worthy of protection, you can apply to the competent certifying authority for a certificate for the tax office on production and conservation measures and their costs.
Volltext	<p>For production and conservation measures on cultural assets worthy of protection, which are neither used for income generation nor for your own residential purposes, you can claim tax advantages in connection with the income tax return, in particular.</p> <p>Among other things, you need a special certificate, which you can apply for as the owner or as an authorised representative/representative of the owner at the competent certification authority.</p> <p>You can present the certificate as proof when applying for the tax advantage at the responsible tax office. In addition to the certificate, the tax office checks other tax requirements that must also be met in order for you to receive the tax benefits.</p>
Erforderliche Unterlagen	• In case of representation: power of attorney,

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- Planning documents inventory,
- planning documents with registration of the measures,
- Coordination of measures before the start of the measure (e.g. building permit, monument permit),
- Original invoices (final invoices; Partial invoices and cost estimates do not replace a final invoice),
- Receipts (must clearly show quantity, article and price)

The certifying authority shall make the invoices available to the owners again after verification and, where appropriate, correction.

Voraussetzungen

- As the owner, you will receive the certificate exclusively for production and conservation measures on cultural assets worthy of protection that are neither used for income nor for your own residential purposes.
- If the cultural asset is a building or part of a building, measures that are necessary for the meaningful use can also be certified.
- In general, however, only measures that you have agreed in writing with the certifying authority before the start of the measure can be certified. The vote or approval by the certifying authority can take place within the framework of a monument permit or building permit.

Kosten

The use of this administrative service is subject to a fee. The fees incurred are not included in the certifiable expenses.

Verfahrensablauf

You can apply for the certificate in writing as the owner of the cultural property or as the owner's representative/authorised representative. The competent certifying authority shall then verify:

- the conditions,
- the amount of the costs of the certifiable measures have been incurred,
- whether and to what extent subsidies from public funds have been approved by the authorities responsible for the preservation of monuments or

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archives or cultural property or will be granted after the certificate has been issued.

You will then receive a certificate which, as a basic assessment, is, among other things, a prerequisite for claiming the 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 for tax benefits at the tax office.

In the case of a legitimate interest, however, you can apply to the tax office for binding information on the expected basis of assessment of the tax benefits subject to a fee.

Bearbeitungsdauer
Frist
**weiterführende
Informationen**
Hinweise
Rechtsbehelf

You can appeal against the decision.

Kurztext

- Certificate for the tax office for applying for tax advantages for measures Benefits for production and conservation measures on cultural assets worthy of protection
 - written request required
 - Applicant: monument owner or authorised representative/representative of the owner
 - Responsible: certifying authority in whose jurisdiction the monument is located
 - chargeable
- Certificate is required as proof when applying for tax benefits at the responsible tax office.
 - In addition to the certificate, the tax office checks other tax requirements that must also be met so that the tax advantages can be taken into account.

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Ansprechpunkt	responsible monument protection authority
Zuständige Stelle	
Formulare	
Ursprungsportal	Apply for a certificate for the tax office to apply for tax advantages for production and conservation measures on cultural assets worthy of protection, Ausstellung einer Bescheinigung für das Finanzamt zur Beantragung steuerlicher Vergünstigungen für Herstellungs- und Erhaltungsmaßnahmen an schutzwürdigen Kulturgütern beantragen