

99012067012000

Apply for a certificate for the tax office to apply for tax benefits for measures to preserve buildings in redevelopment areas and urban development areas

Heruntergeladen am 15.07.2025

<https://fimportal.de/xzufi-services/395491455/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99012067012000
Leistungsbezeichnung I	Apply for a certificate for the tax office to apply for tax benefits for measures to preserve buildings in redevelopment areas and urban development areas
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	Baurecht (012)
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 the Interior, Building and Digitalization Mecklenburg-Vorpommern
Handlungsgrundlage	<p>§§ 7h, 10f and 11a Income Tax Act (EStG)</p> <p>Certification guidelines for the application of §§ 7h, 10f and 11a of the Income Tax Act (EStG) https://www.gesetze-im-internet.de/bbaug/_177.html https://www.gesetze-im-internet.de/bbaug/_177.html</p>
Teaser	For buildings in redevelopment areas and urban development areas, you can apply for a certificate of modernization and repair measures carried out to maintain this building and their costs.
Volltext	<p>For the preservation of buildings in redevelopment areas and urban development areas, you can take advantage of tax benefits 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</p>

Modul

Sachverhalt

you to receive the tax benefits.

Erforderliche Unterlagen

- In the case of representation: copy of the power of attorney or proof of the power of representation,
- Existing plans,
- plans with registration of the measures,
- Justification of the obligation to take action by, for example, a modernization or repair request or a written modernization and repair agreement with the municipality,
- Original invoices (final invoices; Partial invoices and cost estimates do not replace a final invoice),
- Receipts (must clearly indicate quantity, article and price).

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

Voraussetzungen

You will only receive the certificate for modernisation and repair measures on a building that is located in a formally defined redevelopment area or urban development area. Only measures to which the owner has committed himself before the start of the measure are eligible for certification by:

- a modernization or repair request, or
- a written agreement with the municipality.

Measures include:

- modernisation and repair measures,
- other measures on buildings which are to be preserved because of their historical, artistic or urban significance,
- Measures for the re-erection of a building with the greatest possible reuse of the old components as a renovation measure, if this reconstruction makes sense for structural, safety or economic reasons.

Among others, the following are not eligible for certification:

- the demolition and new construction of buildings, such as the reconstruction of a building according to

Modul

Sachverhalt

historical models after demolition or the reconstruction of a destroyed building or part of a building (for example in a vacant lot),

- Costs for the installation of photovoltaic systems.

Kosten

The use of this administrative service is subject to a fee. The fees incurred are not included in the certifiable expenses. If the building is used to generate income, the fees incurred are deductible as advertising costs or operating expenses.

Verfahrensablauf

You can apply for the certificate in writing as the owner of a building or as an authorised representative/representative of the owner. Since the certificate is issued on an object-related basis, you must apply for an individual certificate for parts of buildings that are independent immovable assets (e.g. underground car park), as well as for condominiums and partially owned rooms. In the case of developer or buyer models and residential and part-ownership communities, you can instead apply for an overall certificate including the distribution to the individual parts of the building. For this, you need the effective powers of attorney of the purchasers.

The competent certifying authority shall then verify:

- whether the building is located in a formally defined redevelopment area or urban development area,
- whether modernisation and repair measures or other measures have been carried out for the preservation, renewal and proper use of a building which is to be preserved because of its historical, artistic or urban importance,
- the amount of costs incurred for the certifiable measures, and
- whether and to what extent subsidies from public funds have been approved by an authority responsible for redevelopment areas or urban development areas or will be granted after the certificate has been issued.

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

Modul	Sachverhalt
	<p>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.</p>
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	<p>Presentation of final invoices not possible?</p> <p>If you are unable to submit the final invoices due to the insolvency of the developer, you must</p> <ul style="list-style-type: none"> • prove the insolvency of the developer, and • prove the beneficiary expenses/costs individually by trade by means of an expert opinion to be submitted by the purchaser. <p>The purchase price paid to the developer forms the upper limit of the certifiable expenses. Lump-sum invoices from craftsmen can only be taken into account if the original offer on which the flat-rate contract is based is attached. If it is necessary for the examination of the individual services, the competent certifying authority may require the submission of the original calculation. Approval and inspection fees are part of the costs of the approved or inspected construction project.</p>
Rechtsbehelf	You can appeal against the decision.
Kurztext	<ul style="list-style-type: none"> • Certificate for applying for tax benefits for measures to preserve buildings in redevelopment areas and urban development areas • written request required • Applicant: Owner or agent/representative of the owner • Responsible: certifying authority under whose responsibility the building is located • chargeable

Modul	Sachverhalt
	<ul style="list-style-type: none"> • 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.
Ansprechpunkt	The competent certifying authority is the city or municipality in which the building is located.
Zuständige Stelle	
Formulare	
Ursprungsportal	Apply for a certificate for the tax office to apply for tax benefits for measures to preserve buildings in redevelopment areas and urban development areas, Ausstellung einer Bescheinigung für das Finanzamt zur Beantragung steuerlicher Vergünstigungen für Maßnahmen zum Erhalt von Gebäuden in Sanierungsgebieten und städtebaulichen Entwicklungsbereichen beantragen