

99102008000000

Craftsman services, tax consideration

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/6000054/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102008000000
Leistungsbezeichnung I	Craftsman services, tax consideration
Leistungsbezeichnung II	Craftsman services, tax consideration
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	• § 35a [Einkommensteuergesetz](https://www.gesetze-im-internet.de/estg/) (EStG) – Steuerermäßigung bei Aufwendungen für haushaltsnahe Beschäftigungsverhältnisse, haushaltsnahe Dienstleistungen und Handwerkerleistungen
Teaser	Like expenses for household-related employment and household-related services, craftsmen's services in private households are also eligible for tax relief. You can claim the tax reduction on your tax return. It amounts to 20 per cent of the expenses, up to a maximum of EUR 1,200.
Volltext	#### Tax reduction for expenses for craftsmen's services according to § 35a Einkommensteuergesetz (EStG) Like expenses for household-related employment and household-related services, craftsmen's services in private households are also eligible for tax relief. You can claim the tax reduction on your tax return. It amounts to 20 per cent of the expenses, up to a maximum of EUR 1,200. If in doubt, ask the tax office or your tax consultant to what extent the expenses are eligible for tax relief.
Erforderliche Unterlagen	• Craftsmen's invoices and payment receipts (e.g. bank statements) serve as proof of the services rendered. • Submit the evidence to the tax office if they ask you to do so.
Voraussetzungen	All craft activities for renovation, maintenance and modernisation measures commissioned by tenants or owners for the dwelling used for their own residential purposes and performed in their household are eligible for tax relief. Craftsman services include, among others:

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	• Painting and wallpapering interior walls • Renewal of the floor covering • Modernisation of the bathroom • Gardening and path construction work on the residential property Handicraft work within the scope of a new construction project, on the other hand, is not eligible. **Note:** • A tax reduction for craftsmen's services is only granted for labour costs plus the VAT payable on them. • Material costs are not eligible. • Cash payments are generally not recognised; invoice amounts must therefore be transferred.
Kosten	none
Verfahrensablauf	• You can claim costs for craftsmen's services in your income tax return. • For this purpose, use the annex "Household-related expenses" to the income tax return. • Have the necessary evidence ready.
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Information on the appeal can be found in the notice.
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	