

99033010012000

# Cultural property, applying for a certificate for tax relief

Heruntergeladen am 24.05.2025

<https://fimportal.de/xzufi-services/6003829/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99033010012000
Leistungsbezeichnung I	Cultural property, applying for a certificate for tax relief
Leistungsbezeichnung II	Cultural property, applying for a certificate for tax relief
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	

## Modul

## Sachverhalt

Fachlich freigegeben am

Fachlich freigegeben durch

### Handlungsgrundlage

- § 10g [Einkommensteuergesetz (EStG)](<https://www.gesetze-im-internet.de/estg/>) – Steuerbegünstigung für schutzwürdige Kulturgüter, die weder zur Einkunftserzielung noch zu eigenen Wohnzwecken genutzt werden
- § 4 [Sächsisches Denkmalschutzgesetz (SächsDSchG)](<https://www.revosax.sachsen.de/vorschrift/5198-Saechsisches-Denkmal-schutz-gesetz>) – Zuständigkeit der Denkmalschutzbehörden
- Kostensatzung des Landkreises oder der Stadt

### Teaser

If you, as the owner of cultural assets worthy of protection, neither earn income from them nor use them for your own residential purposes, you can claim tax benefits for construction and preservation measures in your income tax return. The tax office requires a certificate for this purpose, which the monument protection authority will issue to you upon application.

### Volltext

#### Apply for a certificate from the monument protection authority for the tax office according to §10g of the Einkommenssteuergesetz

If you, as the owner of cultural assets worthy of protection, neither earn income from them nor use them for your own residential purposes, you can claim tax benefits for construction and preservation measures in your income tax return. The tax office requires a certificate for this purpose, which the monument protection authority will issue to you upon application.

The certificate is a prerequisite for claiming tax relief. The tax office is bound by the findings in the certificate. It also checks other tax requirements.

**\*\*Tip:\*\*** It is advisable to seek professional tax law assistance for decision-making and processing. This is especially true if you are a new owner of a listed cultural property.

Modul	Sachverhalt
<b>Erforderliche Unterlagen</b>	<ul style="list-style-type: none"> <li>• in case of representation: power of attorney</li> <li>• Planning documents for existing buildings</li> <li>• Planning documents with entry of the measures</li> <li>• Coordination of the measures prior to commencement of the measure (e.g. building permit, approval under monument law)</li> <li>• Original invoices (final invoices; partial invoices and cost estimates do not replace final invoices)</li> <li>• Receipt slips (must clearly show quantity, item and price)</li> </ul>
<b>Voraussetzungen</b>	<p>If the cultural property is a building or part of a building, measures required for its sensible use can also be certified.</p> <p>#### Prior coordination</p> <p>Certification is only possible for measures that you have agreed on in writing with the competent authority before they begin. The agreement or approval by the competent authority can take place within the framework of a monument permit or building permit.</p>
<b>Kosten</b>	<ul style="list-style-type: none"> <li>• varies depending on the area of jurisdiction</li> </ul> <p>Please enquire about the costs with the responsible office.</p>
<b>Verfahrensablauf</b>	<p>You can apply for the certificate in writing as the owner of the cultural property or as an authorised person or person with power of representation. Application forms can be obtained via -&gt; Forms and other offers, if provided by the competent authority via Amt24, or directly from the authority.</p> <p>#### Application</p> <p>Complete the application form, taking note of the instructions for completion. Submit the signed application with the required documents and evidence by post to the competent authority.</p> <p>#### Examination and decision</p>

## Modul

## Sachverhalt

The competent monument authority will check

- the above-mentioned requirements,
- to what extent the costs of the certifiable measures have been incurred,
- whether and to what extent subsidies from public funds have been granted or will be granted after the certification.

You will then receive a certificate which, as a basic decision, is a prerequisite for claiming tax benefits, among other things. Otherwise, you will be informed in writing why the certificate cannot be issued.

### #### Advance assurance

In order to give you clarity about the content of the expected certificate at an early stage, the certifying authority can give you a written assurance about the expected certificate in advance. However, the assurance does not replace the certificate. It is therefore not suitable as proof when applying for tax benefits at the tax office.

However, if you have a justified interest, you can use the assurance to apply to the tax office for binding information on the expected assessment basis for the tax benefits, which is subject to a fee.

## Bearbeitungsdauer

### Frist

- Reconciliation before the start of the construction work
- respective submission deadline of the income tax return

## weiterführende Informationen

### Hinweise

### Rechtsbehelf

Objection (details on the procedure in the decision)

## Kurztext

Modul	Sachverhalt
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	