

99033009012000

Architectural monuments, applying for a certificate for tax concessions

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<https://fimportal.de/xzufi-services/6003837/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99033009012000
Leistungsbezeichnung I	Architectural monuments, applying for a certificate for tax concessions
Leistungsbezeichnung II	Architectural monuments, applying for a certificate for tax concessions
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	

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Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • § 7i • § 10f EStG – Steuerbegünstigung für zu eigenen Wohnzwecken genutzte Baudenkmale und Gebäude in Sanierungsgebieten und städtebaulichen Entwicklungsbereichen • § 11b EStG – Sonderbehandlung von Erhaltungsaufwand bei Baudenkmalen • § 4 • Kostensatzung des Landkreises oder der Stadt
Teaser	<p>You can claim tax benefits for certain construction measures on listed buildings and buildings that are part of a group of listed buildings or an entire complex on your income tax return. To do so, you need, among other things, a certificate from the competent monument protection authority (Denkmalschutzbehörde).</p>
Volltext	<p>You can claim tax benefits for certain construction measures on listed buildings and buildings that are part of a group of listed buildings or an entire complex on your income tax return. To do so, you need, among other things, a certificate from the competent monument protection authority (Denkmalschutzbehörde).</p> <p>The certificate is a prerequisite for claiming tax relief. The tax office (Finanzamt) is bound by the findings in the certificate. It also checks other tax requirements. The way in which you benefit from the tax relief depends on the use of the building and the type and scope of the measure.</p> <p>If you earn income in connection with the building (e.g. from renting and leasing or as business assets), you can claim increased deductions of up to nine percent in each of the first eight years and up to seven percent in each of the following four years (§ 7i of the Income Tax Act). The increased deduction replaces the straight-line depreciation under section 7(4) of the</p>

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Income Tax Act of two, two-and-a-half or three per cent.

Maintenance expenses are to be distinguished from acquisition or production costs. Maintenance expenses include, in particular, costs for ongoing repairs (e.g. repair work, renewal of the exterior plaster and cladding). These can be deducted in full in the year of payment, provided the building is used to generate income. Notwithstanding this, maintenance expenses for historical buildings may be spread evenly over two to five years (§ 11b Income Tax Act).

If you use the eligible building for your own residential purposes, you can deduct up to nine percent of the expenses as special expenses in the calendar year of the completion of the building measure and in each of the nine following calendar years.

Erforderliche Unterlagen

- in case of representation: power of attorney
- Planning documents for existing buildings
- Planning documents with entry of the measures
- Justification of the obligation or fiscal coordination before the start of the measure with the responsible monument protection authority (for example, documented in the course of a building permit procedure, a permit under monument protection law or as a special coordination)
- Original invoices (final invoices; partial invoices and cost estimates do not replace a final invoice)
- Receipt slips (must clearly show quantity, item and price)

The certifying authority shall make the invoices available to the owners of the buildings again after checking and, if necessary, correcting them.

Voraussetzungen

You will only receive the certificate for necessary measures on a listed building or building within a listed area or whole protected. Measures may be necessary, for example, to

- preserve the listed building (especially the substance),
 - ensure the sensible use of the building (for example, heating systems or toilets)
 - enable special monument-related care and maintenance (for example, restoration maintenance),
- or
- to preserve the external appearance of the listed

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building area/the entire complex in which the building is located.

Only those measures that you as the owner have agreed on in writing with the certifying authority prior to the start of the measure are eligible for certification. The agreement or approval by the certifying authority can be documented within the framework of a listed building permit, a building permit or as a special agreement.

Kosten

- varies depending on the area of jurisdiction

Please enquire about the costs with the responsible office.

Verfahrensablauf

You can apply for the certificate as the owner of a building or as an authorised person. Application forms can be obtained via -> Forms and other offers, if provided by the competent authority via Amt24, or directly from the authority.

Fill out the application form, following the instructions. Submit the signed application with the required documents and evidence by post to the competent authority.

After receipt of the application, the competent certifying authority will examine

- the above-mentioned requirements,
 - the amount of the costs incurred for the certifiable measures,
 - whether and to what extent subsidies from public funds have been granted by one of the authorities responsible for monument protection or preservation or will be granted after the certificate has been issued.
- You will then receive a certificate which, as a basic decision, is, among other things, a prerequisite for claiming tax concessions. Otherwise, you will be informed in writing why the certificate cannot be 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 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

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	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	<ul style="list-style-type: none"> • Reconciliation: before the start of the construction work. • Deadline for filing the income tax return
weiterführende Informationen	
Hinweise	<p>The certificate is issued on a property-specific basis. You must therefore apply for a separate certificate for parts of the building that are independent immovable assets (e.g. underground car park), as well as for owner-occupied flats and part-owned rooms.</p> <p>In the case of property developer or purchaser models and residential and part-ownership communities, you can instead apply for an overall certificate including the allocation to the individual parts of the building. For this, you need the effective powers of attorney of the purchasers.</p>
Rechtsbehelf	Appeal (see official notification for details)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	