

99102174012000

Apply for sales tax exemption for architectural and garden monuments

Heruntergeladen am 29.07.2025

<https://fimportal.de/xzufi-services/6005577-99102174012000/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102174012000
Leistungsbezeichnung I	Apply for sales tax exemption for architectural and garden monuments
Leistungsbezeichnung II	Apply for sales tax exemption for architectural and garden monuments
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	

Modul	Sachverhalt
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	• § 4 Nummer 20a Umsatzsteuergesetz (UStG) – Steuerbefreiungen bei Lieferungen und sonstigen Leistungen • 1 Absatz 1 Nr. 3 Sächsische Umsatzsteuerbescheinigungs-Zuständigkeitsverordnung (SächsUStZuVO) • Sächsisches Kostenverzeichnis (SächsKVZ), lfd. Nr. 86 – Steuerrecht
Teaser	As the owner of a listed building, you can apply for a certificate of sales tax exemption under certain conditions.
Volltext	Certificate of sales tax exemption for the tax office in accordance with section 4 no. 20a Umsatzsteuergesetz (UStG) As the owner of a listed building, you can apply for a certificate of sales tax exemption under certain conditions. According to the Umsatzsteuergesetz (UStG), the transactions of the following organisations of legal entities under public law are tax-exempt: monuments of architecture and garden art. The same applies to the sales of similar facilities of other companies if it is certified that they fulfil the same cultural tasks as the state facilities. If you are the owner of a monument and generate turnover by providing access to and imparting knowledge about the monument, you can apply for exemption from paying sales tax and receive a certificate for submission to the tax office if you fulfil the requirements.

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	The responsible tax office will decide on the sales tax exemption itself.
Erforderliche Unterlagen	Information on the accessibility and type of knowledge transfer
Voraussetzungen	• Monument owner • Making the monument accessible • Imparting knowledge about the monument • Generating revenue from making the monument accessible and imparting knowledge Only measures that serve the purpose of making the monument accessible to the public or imparting knowledge about the monument can be recognised and certified. Examples of this are guided tours of the property for a fee or the sale of information brochures that impart knowledge about the monument. The Landesamt für Denkmalpflege is not responsible for other cultural measures, such as the organisation of choir concerts.
Kosten	• Procedural fee: EUR 30.00 to 250.00 • Expenses (variable)
Verfahrensablauf	Simply apply for the sales tax exemption certificate online using an application wizard. Otherwise, print out the online application and submit the application in paper form. Online Application Set up a service account in Amt24 and log in to the service portal. • Follow the link to the online application and complete the data fields according to the instructions. You can save the information at any time and complete it at a later date. • Once you have filled in all the data fields, complete the application and the data will be sent to the responsible department. • You will find the application confirmation in the inbox of your service account, which is used to exchange information about the procedure. You will receive a notification of incoming messages to your personal

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	e-mail address. Written Application • Follow the link to the online application and fill in the data fields according to the instructions. You can save the information at any time and complete it at a later date. • Once you have filled in all the data fields, you can print out the application as a PDF and submit it to the responsible department by post or email. Examination and Decision The responsible department will check your application and request further documents if necessary. You will receive a written notification for submission to the tax office.
Bearbeitungsdauer	approx. 4 weeks
Frist	none
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Appeal (details on the procedure in the official notification)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	