

99102052048000, 99102052048000

Tax deduction for construction services Exemption

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/113433630/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102052048000, 99102052048000
Leistungsbezeichnung I	Tax deduction for construction services Exemption
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Freistellung (048)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	26.04.2021
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_48b.html https://www.gesetze-im-internet.de/estg/_48b.html
Teaser	Do you provide a construction service in Germany to another entrepreneur or to a legal entity under public law and do they have to deduct construction withholding tax from the consideration? Then you can apply for an exemption from the tax obligation.
Volltext	<p>If you provide a construction service in Germany to another entrepreneur within the meaning of Section 2 of the German Value Added Tax Act (Umsatzsteuergesetz, UStG) or to a legal entity under public law, they are obliged to make a tax deduction of 15% from the consideration, which usually consists of a cash payment, for your invoice. The tax deduction must be paid directly to the tax office. The tax withheld will later be credited against taxes owed by you. You will only receive the invoice amount reduced by the tax deduction from the recipient of your service.</p> <p>The recipient of the construction work must file a tax return with the tax office by the tenth day after the end of the month in which the counter-performance is rendered and pay the self-calculated deduction amount to the tax office for your account. The recipient of your service shall settle with you, stating your name and address, the invoice amount, the invoice date and the payment amount, the amount of the tax liability and the tax office where the tax deduction has been declared. You will receive a corresponding settlement statement from the latter. The recipient of the service is liable for any amount of tax withheld that has not been paid or has been paid too little.</p> <p>The service recipient does not have to make the tax deduction if the consideration to be paid to you is not expected to exceed EUR 5,000 in the current calendar year. This exemption limit is EUR 15,000 for a service</p>

Modul

Sachverhalt

recipient who exclusively performs tax-exempt sales from renting and leasing (Section 4 No. 12 Sentence 1 UStG). For the application of these exemption limits, all of your construction services rendered to this service recipient in the current calendar year must be added together. If the service recipient is a landlord of apartments, the tax deduction is only to be made if he rents out more than two apartments.

By submitting an exemption certificate for tax deduction for construction work, the recipient of your construction work is exempt from the deduction obligation described above. In this case, the recipient does not have to withhold tax on construction work and owes you the full amount of the invoice.

You can apply to the tax office for an exemption certificate for the deduction of tax on construction work in accordance with Section 48b (1) Sentence 1 of the German Income Tax Act (EStG). The responsible tax office is the one in whose district you have your residence or, in the absence of a residence, your habitual abode.

The tax office can issue you the certificate for a maximum period of three years.

By presenting a valid certificate to the recipient of your construction work, the recipient is exempt from the obligation to withhold tax. The recipient of the service has the option of checking the validity of the exemption certificate to ascertain any liability risk that may exist. This is done by an Internet query at the Federal Central Tax Office using the printed security number.

Erforderliche Unterlagen

As a rule, no documents are required, as the tax office has the information it needs to examine the application. Only in cases of new company formation, the submission of further documents may be required upon request by the tax office.

Voraussetzungen

You provide construction services in Germany, have appointed a domestic receiving agent and the tax claim does not appear to be at risk from the point of view of

Modul

Sachverhalt

the tax office because you comply with your duty to provide information in accordance with Section 138 of the German Fiscal Code (AO) and your duty to provide information and cooperate in accordance with Section 90 AO.

The responsible tax office will determine whether the aforementioned requirements have been met.

Kosten

Verfahrensablauf

As a performing contractor, you can apply to the tax office for the issuance of the exemption certificate for tax deduction for construction services. The application is not bound to any form. The tax office checks whether the requirements for issuing the certificate are met. If the requirements are met, the tax office issues the corresponding certificate. As a rule, you will receive it by mail. The certificate is to be presented to the recipient of the construction work and exempts him/her from the obligation to deduct tax when claiming construction work. Each exemption certificate for tax deduction for construction work is provided with a uniquely assigned security number. Using the security number, the client can check the validity of the certificate on the website of the Federal Central Tax Office (BZSt).

Bearbeitungsdauer

Frist

weiterführende Informationen

As a performing entrepreneur, you apply for the issuance of the exemption certificate for construction services at the tax office. The application is not subject to any formal requirements. The tax office checks whether the requirements for the certificate are met and issues the requested certificate.

Further information is provided by the Federal Central Tax Office under the following link.

Further information from the BZSt
<https://www.bzst.de/DE/Unternehmen/Bauleistungen/bauleistungen.html>
<https://www.bzst.de/DE/Unternehmen/Bauleistungen/>

Modul	Sachverhalt
	bauleistungen.html
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Exemption certificate for construction services • Tax deduction for construction services rendered within the country • Exemption from the obligation to deduct tax upon presentation of a certificate from the service provider • Responsible: Tax office of the service provider's place of residence
Ansprechpunkt	<p>You can find the tax office responsible for you via the tax office search of the Federal Central Tax Office: https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p>
Zuständige Stelle	<p>The tax office responsible for issuing the exemption certificate is usually your tax office of residence. In the case of corporations, e.g. GmbH or AG, the tax office responsible is the one in whose district the management of the corporation is located.</p> <p>If you are domiciled abroad or if the company making the payment (corporation or association of persons) has its registered office or management abroad, there is central jurisdiction in Germany.</p> <p>The centrally responsible tax office for foreign providers of construction services can be found in the following information sheet (link).</p>
Formulare	<p>Forms:</p> <p>Application - no</p> <p>Certificate - yes</p> <p>Online procedure possible:</p> <p>Application - no Examination of the certificate - yes</p> <p>Written form required:</p>

Modul	Sachverhalt
	<p>Application - no Certification - yes</p> <p>Personal appearance required: no</p>
Ursprungsportal	<p>Steuerabzug bei Bauleistungen Freistellung, Tax deduction for construction services Exemption</p>