

99102052048000, 99102052048000

# Tax deduction for construction services Exemption

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/217986284/L100038>

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	Thüringen
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	Hausbau und Immobilienerwerb (1050100), Steuererklärung (1060100)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	07.12.2023
Fachlich freigegeben durch	Thuringian Ministry of Finance
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/estg/_48b.html">https://www.gesetze-im-internet.de/estg/_48b.html</a> <a href="https://www.gesetze-im-internet.de/estg/_48b.html">https://www.gesetze-im-internet.de/estg/_48b.html</a>
Teaser	Do you provide a construction service in Germany to another entrepreneur or to a legal entity under public law and they have to pay construction withholding tax on the consideration? Then you can apply for exemption from tax liability.
Volltext	<p>If you provide a construction service in Germany to another entrepreneur or to a legal entity under public law, they are obliged to deduct 15% tax from the consideration, which usually consists of a cash payment, for your account. The tax deduction must be paid directly to the tax office. The tax withheld will later be offset against any taxes you owe. 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 service must submit a tax declaration to the tax office by the tenth day after the end of the month in which the consideration is provided and pay the self-calculated deduction amount to the tax office for your invoice. The recipient of your service must settle accounts 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 with which the tax deduction has been registered. You will receive a corresponding statement of account from the tax office. The recipient of the service is liable for any withholding amount that has not been paid or has been paid too little.</p> <p>The service recipient does not have to withhold tax 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 recipient who only carries out tax-free sales from letting and</p>

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leasing. For the application of these exemption limits, all your construction services provided to this 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 the recipient 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 above-mentioned deduction obligation. In this case, the recipient does not have to withhold tax on construction work and owes you the full invoice amount.

By presenting a valid certificate to the recipient of your construction work, the recipient is exempted from the obligation to withhold tax. The recipient of the service has the option of checking the validity of the exemption certificate to ensure that there is no liability risk. This is done by means of 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 review the application. Only in cases where a new company is established is it necessary to submit further documents at the request of the tax office.

## Voraussetzungen

You provide construction services in Germany, have appointed a domestic authorized recipient and the tax claim does not appear to be at risk from the perspective of the tax office because you are fulfilling your duty to provide information and your duty to cooperate.

The competent tax office will determine whether the aforementioned requirements are met.

## Kosten

## Verfahrensablauf

As an entrepreneur providing services, you can apply to the tax office for an exemption certificate for tax deduction for construction services. The application is not subject to any formal requirements. The tax office

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will check whether the requirements for issuing the certificate are met. If the requirements are met, the tax office will issue the corresponding certificate. You will usually receive this in the post. The certificate is used for presentation to the recipient of the construction work and exempts the recipient from the obligation to deduct tax when claiming construction work. Each exemption certificate for tax deduction for construction services is provided with a unique security number. The client can use the security number to check the validity of the certificate on the website of the Federal Central Tax Office (BZSt).

**Bearbeitungsdauer**
**Frist**

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

**weiterführende Informationen**
**Hinweise**
**Rechtsbehelf**
**Kurztext**

- Tax deduction for construction services Exemption
- Exemption certificate for construction services
- Withholding tax for construction work carried out in Germany
- Exemption from the obligation to withhold tax on presentation of a certificate from the supplier
- Responsible: Tax office of the supplier's place of residence In the case of corporations, for example a GmbH or AG, the tax office in whose district the management of the corporation is located is responsible. In the case of residence abroad or if the supplying company (corporation or association of persons) has its registered office or management abroad, there is central responsibility in Germany

**Ansprechpunkt**

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)  
[https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche\\_node.html](https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html)

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Zuständige Stelle	<p>The tax office responsible for issuing the exemption certificate is usually your local tax office. In the case of corporations, for example a GmbH or AG, the tax office in whose district the management of the corporation is located is responsible.</p> <p>If you are resident abroad or the company (corporation or association of persons) providing the services has its registered office or management abroad, there is central responsibility in Germany.</p>
Formulare	
Ursprungsportal	Tax deduction for construction services Exemption, Steuerabzug bei Bauleistungen Freistellung