

99102052048000, 99102052048000

Tax deduction for construction services Apply for exemption

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/229931728/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102052048000, 99102052048000
Leistungsbezeichnung I	Tax deduction for construction services Apply for exemption
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
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	11.03.2020
Fachlich freigegeben durch	FM
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_48b.html https://www.gesetze-im-internet.de/estg/_48b.html
Teaser	Here you can find out how you can be exempted from the construction withholding tax.
Volltext	<p>Upon informal application by the service provider, the tax office responsible for the service provider must issue an exemption certificate using the officially prescribed form. The prerequisite is that a domestic authorized recipient has been appointed (this does not apply to service providers who have their domicile, registered office, management or habitual residence in a member state of the European Union) and the tax claim to be secured does not appear to be at risk. The most important circumstances of jeopardy that lead to a refusal of the exemption certificate are listed in § 48b para. 1 sentence 2 EStG:</p> <p>1. the service provider does not fulfill its notification obligation pursuant to Section 138 AO.</p> <p>According to this provision, the opening or relocation of a commercial business or a permanent establishment must be notified to the municipality on an officially prescribed form, which informs the competent tax office by means of a printout. If this notification is not made, the tax registration of the business or permanent establishment of the service provider is hindered. The tax office cannot issue an exemption certificate under these circumstances.</p> <p>2. the service provider does not fulfill its obligation to provide information and notification in accordance with § 90 AO.</p> <p>A written application is not required for the exemption certificate. However, the tax office collects the</p>

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necessary information by means of a questionnaire, particularly from service providers who have not yet been registered for tax purposes, to check whether claims to be secured by a tax deduction are to be expected and whether tax registration is necessary. If this information is not provided or not provided in full, depending on the circumstances of the individual case, a breach of the duty to provide information and cooperate may be assumed. In this case, the service provider cannot claim an exemption certificate.

3. the service provider resident abroad does not provide proof of tax residency by means of a certificate from the competent foreign tax authority.

In addition to the aforementioned circumstances expressly listed in the law, the tax claim to be secured may also be jeopardized if there are persistent tax arrears or incorrect information is found in tax returns and tax declarations or if the service provider repeatedly fails to submit them or fails to submit them on time. The tax office should issue a certificate of exemption to a service provider who demonstrates that there are no tax claims to be secured due to their short-term activities in Germany if the submission is conclusive and does not contradict other findings of the tax office.

If the application for an exemption certificate is not granted, the tax office will issue a rejection notice stating the reasons.

Erforderliche Unterlagen
Voraussetzungen

Kosten None.

Verfahrensablauf
Bearbeitungsdauer

Frist The tax office issues an exemption certificate with a maximum validity period of 3 years from the date of issue. It may specify a shorter period or issue a project-related exemption certificate if this is

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	appropriate in the circumstances of the individual case. Even in cases where the exemption certificate is issued for a specific order, it can be limited to a period of validity.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	Please contact the tax office responsible for you. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	
Formulare	Questionnaire for exemption from tax deduction for construction services https://www.lfst-rlp.de/service/vordrucke/allgemeine-vordrucksuche/ https://www.lfst-rlp.de/service/vordrucke/allgemeine-vordrucksuche/
Ursprungsportal	Tax deduction for construction services Apply for exemption, Steuerabzug bei Bauleistungen Freistellung beantragen