

99033010012000, 99033010012000

Applying for a cultural property certificate for tax advantages for production and conservation measures

Heruntergeladen am 24.05.2025

<https://fimportal.de/xzufi-services/245441859/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99033010012000, 99033010012000
Leistungsbezeichnung I	Applying for a cultural property certificate for tax advantages for production and conservation measures
Leistungsbezeichnung II	
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Denkmalschutz (033)
Verrichtungskennung	Ausstellung (012)

Modul	Sachverhalt
SDG-Informationsbereich	Kauf und Verkauf von Immobilien, einschließlich aller Bedingungen und Pflichten im Zusammenhang mit der Besteuerung, dem Eigentum oder der Nutzung von Immobilien (auch als Zweitwohnsitz)
Lagen Portalverbund	Hausbau und Immobilienerwerb (1050100), Sonstige Steuern (1060800), Bauplanung (2050400)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	21.02.2022
Fachlich freigegeben durch	Ministry of Science, Culture, Federal and European Affairs Mecklenburg-Western Pomerania
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_10g.html https://www.gesetze-im-internet.de/estg/_10g.html
Teaser	For cultural goods worthy of protection, you can apply to the competent certifying authority for a certificate for the tax office on production and conservation measures and their costs.
Volltext	<p>For production and preservation measures on cultural goods worthy of protection that are neither used to generate income nor for your own residential purposes, you can claim tax advantages in connection with the income tax return, in particular.</p> <p>For this you need, among other things, a special certificate, which you as the owner or as an authorized representative/representative of the owner can apply to the competent certifying authority.</p> <p>You can present the certificate as proof when applying for the tax advantage at the responsible tax office. In addition to the certificate, the tax office checks other tax requirements that must also be met so that you can receive the tax benefits.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • In the case of representation: power of attorney, • Planning documents inventory, • Planning documents with registration of the measures, • Coordination of the measures before the start of the

Modul

Sachverhalt

measure (e.g. building permit, monument permit),

- Original invoices (final invoices; Advance invoices and cost estimates do not replace final invoices),
- Receipts (must clearly identify quantity, article and price)

The certifying authority shall make the invoices available to the owners after verification and, where appropriate, correction.

Voraussetzungen

- As the owner, you will receive the certificate exclusively for production and conservation measures on cultural objects worthy of protection that are not used for income or for your own residential purposes.
- If the cultural property is a building or part of the building, measures that are necessary for the meaningful use can also be certified.
- In general, however, only those measures can be certified that you have agreed in writing with the certifying authority before the start of the measure. The coordination or approval by the certifying authority can take place within the framework of a monument permit or building permit.

Kosten

The use of this administrative service is subject to a fee. The fees incurred are not eligible expenses.

Verfahrensablauf

You can apply for the certificate in writing as the owner of the cultural property or as the authorised representative of the owner.

The competent certifying authority shall then verify:

- the prerequisites,
- the amount of the costs of the eligible measures,
- whether and to what extent subsidies from public funds have been approved by the authorities responsible for monument preservation or archives or cultural property or are approved after the certificate has been issued.

You will then receive a certificate which, as a basic

Modul	Sachverhalt
	<p>decision, is one of the prerequisites for claiming the tax benefits.</p> <p>In order to give you clarity at an early stage about the content of the expected certificate, 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 advantages at the tax office.</p> <p>In the case of legitimate interest, however, you can apply to the tax office for binding information on the expected basis of assessment of the tax advantages subject to a fee with the assurance.</p>
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	You can lodge an objection against the decision.
Kurztext	<ul style="list-style-type: none"> • Certificate for the tax office applying for tax advantages for measures Advantages for production and conservation measures on cultural objects worthy of protection <ul style="list-style-type: none"> • written application required • Applicant: Monument owner or authorised representative of the owner • Responsible: Certifying authority in whose jurisdiction the monument is located • chargeable • Certificate is required as proof when applying for tax benefits at the responsible tax office. • In addition to the certificate, the tax office also checks other tax requirements that must also be met so that the tax advantages can be taken into account.
Ansprechpunkt	
Zuständige Stelle	Responsible monument protection authority
Formulare	

Modul	Sachverhalt
Ursprungsportal	Kulturgut Bescheinigung beantragen für Steuervergünstigungen für Herstellungs- und Erhaltungsmaßnahmen, Applying for a cultural property certificate for tax advantages for production and conservation measures