

99012067012000, 99012067012000

# Apply for a building maintenance certificate for tax relief for modernisation and repair measures

Heruntergeladen am 24.05.2025

<https://fimportal.de/xzufi-services/245441862/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99012067012000, 99012067012000
Leistungsbezeichnung I	Apply for a building maintenance certificate for tax relief for modernisation and repair 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	Baurecht (012)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Kauf und Verkauf von Immobilien, einschließlich aller Bedingungen und Pflichten im Zusammenhang mit der

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	Besteuerung, dem Eigentum oder der Nutzung von Immobilien (auch als Zweitwohnsitz)
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200), Bauplanung (2050400)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	21.02.2022
Fachlich freigegeben durch	Ministry of the Interior, Building and Digitalization Mecklenburg-Western Pomerania
Handlungsgrundlage	§§ 7h, 10f and 11a Income Tax Act (EStG)  Certification guidelines for the application of §§ 7h, 10f and 11a of the Income Tax Act (EStG) <a href="https://www.gesetze-im-internet.de/bbaug/_177.html">https://www.gesetze-im-internet.de/bbaug/_177.html</a> <a href="https://www.gesetze-im-internet.de/bbaug/_177.html">https://www.gesetze-im-internet.de/bbaug/_177.html</a>
Teaser	For buildings in redevelopment areas and urban development areas, you can apply for a certificate of modernization and repair measures carried out to preserve this building and its costs.
Volltext	<p>For the preservation of buildings in redevelopment areas and urban development areas, you can claim tax benefits 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"> <li>• In the case of representation: copy of the power of attorney or proof of the power of representation,</li> <li>• Plans Inventory,</li> <li>• plans with registration of the measures,</li> </ul>

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- Justification of the obligation to take action by, for example, a modernization or repair requirement or a written modernization and repair agreement with the municipality,
- Original invoices (final invoices; Advance invoices and cost estimates do not replace final invoices),
- Receipts (must clearly identify quantity, item and price).

The certifying authority shall make the invoices available again to the owners of the buildings after examination and, where appropriate, correction.

## Voraussetzungen

You will only receive the certificate for modernisation and repair measures on a building that is located in a formally defined redevelopment area or urban development area. Only those measures are eligible for certification to which the owner has committed himself before the start of the measure by:

- a modernization or repair requirement, or
- a written agreement with the municipality.

Measures include:

- modernisation and repair measures,
- other measures on buildings that are to be preserved because of their historical, artistic or urban significance,
- Measures for the rebuilding of a building with the greatest possible reuse of the old components as a renovation measure, if this reconstruction makes sense for structural, safety or economic reasons.

Not eligible for certification are, among others:

- the demolition and construction of buildings, such as the rebuilding of a building based on a historical model after the demolition or reconstruction of a

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	<p>destroyed building or part of a building (for example, in a vacant lot),</p> <ul style="list-style-type: none"> <li>• Costs for the installation of photovoltaic systems.</li> </ul>
<b>Kosten</b>	<p>The use of this administrative service is subject to a fee. The fees incurred are not eligible expenses. If the building is used to generate income, the fees incurred can be deducted as advertising costs or operating expenses.</p>
<b>Verfahrensablauf</b>	<p>You can apply for the certificate in writing as the owner of a building or as an authorised representative/representative of the owner. Since the certificate is issued object-related, you must always apply for an individual certificate for parts of the building that are independent immovable assets (for example, underground car park), as well as for condominiums and partially owned rooms. In the case of property developer or purchaser models and residential and partial ownership communities, you can instead apply for an overall certificate including the division into the individual parts of the building. To do this, you need the effective powers of attorney of the purchasers.</p> <p>The competent certifying authority shall then verify:</p> <ul style="list-style-type: none"> <li>• whether the building is located in a formally defined redevelopment area or urban development area,</li> <li>• whether modernization and repair measures or other measures have been carried out for the preservation, renewal and functional use of a building that is to be preserved because of its historical, artistic or urban significance,</li> <li>• the amount of the costs incurred for the eligible measures, and</li> <li>• whether and to what extent subsidies from public funds have been approved by an authority responsible for redevelopment areas or urban development areas or are granted after the certificate has been issued.</li> </ul> <p>In order to give you clarity at an early stage about the content of the expected certificate, the certifying</p>

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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.

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.

## Bearbeitungsdauer

## Frist

## weiterführende Informationen

The way in which you benefit from the tax relief depends on the use of the building and the type of measure:

### **\*\*a. Use to generate income\*\***

#### **\*\*Manufacturing or acquisition costs\*\***

If you generate income in connection with the building (e.g. through use in business assets or renting and leasing), you can claim increased depreciation in the amount of 2 or 2.5 or 3 percent, deviating from the usual annual depreciation according to § 7 EStG. These are up to 9 percent in each of the first 8 years and up to 7 percent in the following 4 years.

#### **\*\*Maintenance expenses\*\***

A distinction must be made between acquisition or production costs and maintenance expenses. Maintenance expenses include, in particular, costs for ongoing repairs (e.g. repair work, renewal of exterior plaster and exterior cladding). If the building serves to generate income, these can be deducted in full in the year in which they are spent. Maintenance expenses for beneficiary properties can be distributed evenly over two to five years for tax purposes (§ 11a EStG).

### **\*\*b. Use for own residential purposes\*\***

If you do not use the eligible building to generate income, but for your own residential purposes, you can take up to 9 percent of the expenses such as special expenses into account for tax purposes in the calendar

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	year of completion of the construction project and in each of the 9 following calendar years.
Hinweise	<p><b>**Submission of final invoices not possible?**</b></p> <p>If you are unable to submit the final invoices due to the insolvency of the developer, you must</p> <ul style="list-style-type: none"> <li>• prove the insolvency of the developer and</li> <li>• prove the beneficiary expenses/costs individually by trade by means of an expert opinion of a building expert to be submitted by the purchaser.</li> </ul> <p>The purchase price paid to the developer constitutes the upper limit of the expenses eligible for certification. Flat-rate invoices from craftsmen can only be taken into account if the original offer on which the flat-rate contract is based is attached. If it is necessary for the examination of the individual services, the competent certifying authority may require the submission of the original calculation. Permit and inspection fees are among the costs of the approved or audited construction project.</p>
Rechtsbehelf	You can lodge an objection against the decision.
Kurztext	<ul style="list-style-type: none"> <li>• Certificate applying for tax advantages for measures to preserve buildings in redevelopment areas and urban development areas               <ul style="list-style-type: none"> <li>• written application required</li> <li>• Applicant: Owner or authorised representative/representative of the owner</li> <li>• Responsible: Certifying authority in whose jurisdiction the building is located</li> <li>• chargeable</li> </ul> </li> <li>• Certificate is required as proof when applying for tax benefits at the responsible tax office               <ul style="list-style-type: none"> <li>• 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.</li> </ul> </li> </ul>
Ansprechpunkt	
Zuständige Stelle	The competent certifying authority is the city or

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	municipality in which the building is located.
Formulare	
Ursprungsportal	Gebäudeerhaltung Bescheinigung beantragen für Steuervergünstigungen für Modernisierungs- und Instandsetzungsmaßnahmen, Apply for a building maintenance certificate for tax relief for modernisation and repair measures