99102052118000, 99102052118000

Crediting and reimbursement of deductions for construction services

Heruntergeladen am 22.06.2025

https://fimportal.de/xzufi-services/409784650/L100040

Modul	Sachverhalt
Leistungsschlüssel	99102052118000, 99102052118000
Leistungsbezeichnung I	Crediting and reimbursement of deductions for construction services
Leistungsbezeichnung II	Crediting and reimbursement of deductions for construction services
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Anrechnung (118)

Modul	Sachverhalt
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Hausbau und Immobilienerwerb (1050100), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	01.10.2020
Fachlich freigegen durch	Lower Saxony Ministry of Finance
Handlungsgrundlage	Section 48c of the Income Tax Act (EStG) https://www.gesetze-im-internet.de/estg/__48c.html https://www.gesetze-im-internet.de/estg/__48c.html
Teaser	Have you provided construction services for a company or a public corporation and construction withholding tax has been withheld on your consideration? Then, under certain conditions, you can apply for a refund of the tax deduction.
Volltext	If a tax deduction has been declared and withheld on your account by a recipient of a construction service provided by you, it will be offset against your taxes payable. The following taxes are credited successively: 1. the income tax withheld and declared in accordance with Section 41a (1) of the Income Tax Act (EStG), 2. advance payments of income tax or corporation tax; 3. the income tax or corporation tax of the tax or assessment period in which the service was provided, and 4. the deductions to be declared and paid by you within the meaning of §§ 48, 48a EStG for construction services The crediting is carried out by the tax office, an application for this is not required. Offsetting can be rejected if the recipient of your construction work, as the person obliged to deduct, has declared the deduction amount but has not paid it and there is reason to believe that abuse has occurred.

Modul	Sachverhalt
	If you are not obliged to submit income tax returns and an assessment for income tax or corporation tax is out of the question, or if you can credibly demonstrate that there will be no tax claims to be secured during the assessment period, you can apply to the tax office for a refund of the deductions.

The application is formally bound and is made using an officially prescribed sample form. This can be accessed via the Form Management System (FMS) of the Federal Tax Administration.

The application is subject to a time limit. It may be submitted until the end of the second calendar year following the year in which the deduction was declared. If the provisions of a convention for the avoidance of double taxation apply and a longer period is specified therein, this longer period applies.

The tax office will examine the application and, if the above conditions are met, will reimburse you for the deductions paid on your behalf. |
| **Erforderliche Unterlagen** | Credits: - none

Reimbursement: - Application on official model form

- if possible, settlement notification from the person obliged to deduct (recipient of the construction work) |
| **Voraussetzungen** | Tax deductions for construction services performed in Germany have been withheld on your account, you are not obliged to submit income tax returns and an assessment for income tax or corporation tax is out of the question or can credibly demonstrate that no tax claims to be secured will arise in the assessment period

and

You submit an application for reimbursement of the deductions withheld within the statutory period using the official model form and meet the conditions for reimbursement |

Modul	Sachverhalt
Kosten	Gebühr: Es fallen keine Kosten an There are no costs.
Verfahrensablauf	If a tax deduction has been declared and withheld for your invoice by a recipient of a construction service provided by you, this will be offset against your taxes payable. You don't have to do anything for this credit. You can apply to the tax office for a refund of the deductions if you are not obliged to submit income tax returns and an assessment for income tax or corporation tax is out of the question, or if you can credibly demonstrate that there will be no tax claims to be secured in the assessment period. The application is formalised and must be submitted using an officially prescribed model form. The sample form can be accessed via the Form Management System (FMS) of the Federal Tax Administration. The application is subject to a time limit. It may be submitted until the end of the second calendar year following the year in which the deduction was declared. If the provisions of a convention for the avoidance of double taxation apply and a longer period is specified therein, this longer period applies. The tax office will examine the application and, if all requirements are met, will reimburse you for the deductions paid on your account.
Bearbeitungsdauer	
Frist	The application period for the refund of deductions pursuant to Section 48c (2) of the Income Tax Act ends at the end of the second calendar year following the year of tax registration. The deadline may be extended in exceptional cases if this is the result of a double taxation avoidance agreement. The date of receipt by the competent tax office is decisive.
weiterführende Informationen	If you have your place of residence or the management or registered office of your company abroad and do

Modul	Sachverhalt
	not have to comply with any tax obligations in Germany (submission of income tax returns, assessment for income tax or corporation tax), you can apply for a refund of the tax deductions withheld on your account. The application must be submitted using an officially prescribed model form. The sample application can be found under the following link. https://www.formulare-bfinv.de/ffw/content.do?%24csrf=9NV83H66K3BWISEI1VR7M2TQK https://www.bzst.de/DE/Unternehmen/Bauleistungen/bauleistungen.html https://www.formulare-bfinv.de/ffw/content.do?%24csrf=9NV83H66K3BWISEI1VR7M2TQK https://www.bzst.de/DE/Unternehmen/Bauleistungen/bauleistungen.html
Hinweise	
Rechtsbehelf	
Kurztext	Crediting of tax deductions for construction services by the tax office,
	Reimbursement of tax deductions for construction services by the tax office, if offsetting is not possible, at the request of the service provider,
	the application must be made in a formal form and on an officially prescribed form,
	the application form can be accessed via the Form Management System (FMS),
	the application is subject to a time limit - until the end of the second calendar year following the year in which the deduction amount was declared,
	the tax office examines the application and refunds the withheld deductions if no deduction is made.
	The offsetting of withheld tax deductions for construction services is carried out by the responsible tax office.
Ansprechpunkt	The deduction of withheld tax deductions for construction services is carried out by the tax office

Modul	Sachverhalt
	responsible for you or the corporation. https://www.bzst.de/DE/Service/Behoerdenwegweiser/ Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/ Finanzamtsuche/GemFa/finanzamtsuche_node.html
Zuständige Stelle	
Formulare	• Application for reimbursement of deductions (§ 48c (2) EStG) • Available via the form management system of the Federal Tax Administration under Tax Forms\Income Tax\Construction Withholding Tax https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034153 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034153
Ursprungsportal	Crediting and reimbursement of deductions for construction services, Anrechnung und Erstattung von Abzugsbeträgen bei Bauleistungen