

99102052048000, 99102052048000

Tax deduction for construction services Exemption

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/411540970/L100040>

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	Niedersachsen
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	
Fachlich freigegeben durch	
Handlungsgrundlage	Section 48b (1) sentence 1 of the Income Tax Act https://www.gesetze-im-internet.de/estg/_48b.html https://www.gesetze-im-internet.de/estg/_48b.html
Teaser	Are you providing a construction service in Germany to another contractor or to a legal entity under public law and they have to pay a construction withholding tax on the consideration? Then you can apply for an exemption from tax liability.
Volltext	<p>If you provide a construction service in Germany to another entrepreneur within the meaning of § 2 of the Value Added Tax Act (UStG) or to a legal entity under public law, they are obliged to make a tax deduction of 15% for your account from the consideration, which usually consists of a cash payment. The tax deduction must be paid directly to the tax office. The tax deductions paid will later be offset against taxes owed by you. You will only receive from the recipient of your service the invoice amount reduced by the tax deduction.</p> <p>The recipient of the construction work 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 account. 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 to which the tax deduction was declared. You will receive a corresponding proof of billing from them. The beneficiary is liable for a deduction that has not been paid or has been paid too little.</p> <p>The recipient of the service does not have to deduct the tax if the consideration to be paid to you is not</p>

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expected to exceed EUR 5,000 in the current calendar year. This exemption limit is EUR 15,000 for a recipient of services who exclusively carries out tax-exempt transactions from renting and leasing (§ 4 no. 12 sentence 1 UStG). For the purposes of applying these exemption limits, all the construction services you have provided to this recipient in the current calendar year must be added together. If the beneficiary is a landlord of apartments, the tax deduction is only payable if the beneficiary rents out more than two apartments.

By submitting an exemption certificate for tax deduction in the case of construction services, the recipient of your construction work is exempted from the obligation to deduct as described above. In this case, he does not have to deduct tax on construction services and owes you the invoice amount in full.

You can apply for the exemption certificate for tax deduction for construction services in accordance with Section 48b (1) sentence 1 of the Income Tax Act (EStG) at the tax office. As a rule, the tax office in whose district you have your domicile or, in the absence of a place of residence, your habitual residence, is responsible.

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

By presenting a valid certificate to the recipient of your construction work, the recipient is exempted from the obligation to deduct tax. The recipient of the service has the opportunity to obtain certainty about any liability risk by checking the validity of the exemption certificate. 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 to examine the application. Only in cases of the establishment of a new company may the submission of further documents be required upon request by the tax office.

In the case of construction companies whose place of

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residence or registered office of management is abroad, proof of their tax residence is required in the form of a certificate from the competent foreign tax authority.

Voraussetzungen

You perform construction services in Germany, have appointed a domestic receiving agent and from the point of view of the tax office, the tax claim does not appear to be endangered because you comply with your obligations to provide information pursuant to Section 138 of the Tax Code (AO) and your duty to provide information and cooperate pursuant to Section 90 of the Tax Code.

The determination of whether the aforementioned requirements are met is made by the competent tax office.

Only construction companies with domicile, registered office, management or habitual residence outside Germany and outside the territory of the Member States of the European Union require a domestic receiving agent.

What documents are required?

As a rule, no documents are required, as the tax office has the information to examine the application. Only in cases of the establishment of a new company may the submission of further documents be required upon request by the tax office.

In the case of construction companies whose place of residence or registered office of management is abroad, proof of their tax residence is required in the form of a certificate from the competent foreign tax authority.

Kosten

Verfahrensablauf

As an entrepreneur providing services, you can apply to the tax office for the issuance of the exemption certificate for tax deduction for construction services. The application is not bound to any form. The tax office checks whether the requirements for the issuance of

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the certificate are met. If the requirements are met, the tax office will issue the corresponding certificate. You will usually receive these in the mail. The certificate is used for presentation to the recipient of the construction work and exempts him from the obligation to deduct tax when using construction services. Each exemption certificate for tax deduction in the case of construction services is provided with a unique security number. On the basis of the security number, the customer can check the validity of the certificate on the website of the Federal Central Tax Office (BZSt)

Bearbeitungsdauer

Frist

weiterführende Informationen

As an entrepreneur providing services, you apply to the tax office for the issuance of the exemption certificate for construction services. The application is not formally binding. The tax office checks whether the certification requirements are met and issues the certificate applied for.

Further information is provided by the Federal Central Tax Office under the following link.

Further information from the BZSt
<https://www.bzst.de/DE/Unternehmen/Bauleistungen/bauleistungen.html>
<https://www.bzst.de/DE/Unternehmen/Bauleistungen/bauleistungen.html>

Hinweise

Rechtsbehelf

Kurztext

Certificate of exemption for construction work

Tax deduction for construction services carried out in Germany

Exemption from the obligation to deduct tax upon presentation of a certificate from the supplier

Responsible: Tax office of the supplier's place of

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	residence
Ansprechpunkt	<p>You can find the tax office responsible for you via the tax office search of the Federal Central Tax Office:</p> <p>The tax office responsible for issuing the exemption certificate is usually your tax office of residence. In the case of corporations, such as a limited liability company or a public limited company, the tax office in whose district the management of the corporation is located is responsible.</p> <p>If you are domiciled abroad or if the company providing the services (corporation or association of persons) has its registered office or management abroad, you have central jurisdiction in Germany.</p> <p>The centrally responsible tax office for foreign providers of construction services in Germany can be found in the following leaflet (link). https://ltn.niedersachsen.de/steuer/steuervordrucke/steuerabzug_bei_bauleistungen/steuerabzug-bei-bauleistungen-157067.html https://ltn.niedersachsen.de/steuer/steuervordrucke/steuerabzug_bei_bauleistungen/steuerabzug-bei-bauleistungen-157067.html</p>
Zuständige Stelle	
Formulare	<p>Forms:</p> <p>Application - no</p> <p>Certification - yes</p> <p>Online procedure possible:</p> <p>Application - noVerification of the certificate - yes Written form required:</p> <p>Application - noCertification - yes</p> <p>Personal appearance required: no</p>
Ursprungsportal	Steuerabzug bei Bauleistungen Freistellung, Tax deduction for construction services Exemption