

99033010012000, 99033010012000

Apply for the issuance of a certificate for the tax office to apply for tax benefits for production and preservation measures on cultural assets worthy of protection

Heruntergeladen am 24.05.2025

<https://fimportal.de/xzufi-services/474584685/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99033010012000, 99033010012000
Leistungsbezeichnung I	Apply for the issuance of a certificate for the tax office to apply for tax benefits for production and preservation measures on cultural assets worthy of protection
Leistungsbezeichnung II	
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus

Modul	Sachverhalt
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Denkmalschutz (033)
Verrichtungskennung	Ausstellung (012)
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	Bauen und Wohnen (1050000), Hausbau und Immobilienerwerb (1050100), Steuern und Abgaben (1060000)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	30.09.2022
Fachlich freigegeben durch	Lower Saxony Ministry of Science and Culture
Handlungsgrundlage	§ 10g Income Tax Act (EStG) https://www.gesetze-im-internet.de/estg/_10g.html https://www.gesetze-im-internet.de/estg/_10g.html
Teaser	For cultural assets 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 assets worthy of protection that are not used to generate income or for your own residential purposes, you can take advantage of tax benefits in connection with the income tax return in particular.</p> <p>To do this, you will need, among other things, a special certificate, which you can apply for as the owner or as an authorised representative/representative of the owner at the competent certifying authority.</p> <p>You can present the certificate as proof when applying for the tax benefit at the responsible tax office. In addition to the certificate, the tax office checks other</p>

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	tax requirements that must also be met in order for you to receive the tax benefits.
Erforderliche Unterlagen	<ul style="list-style-type: none"> • In case of representation: power of attorney, • Planning documents for existing buildings, • Planning documents with registration of the measures, • coordination of measures before the start of the measure (e.g. building permit, monument permit), • Original invoices (final invoices; Partial invoices and cost estimates do not replace a final invoice), • Receipts (must clearly indicate quantity, item and price)
Voraussetzungen	<ul style="list-style-type: none"> • As the owner, you will only receive the certificate for production and preservation measures on cultural assets worthy of protection that are neither used for income generation nor for your own residential purposes. • 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. Coordination or approval by the certifying authority can take place within the framework of a monument permit or building permit. • The cultural property must be made accessible to the public within the limits of what is reasonable.
Kosten	The use of this administrative service is subject to a fee. The fees incurred do not count as certifiable expenses.
Verfahrensablauf	<p>You can apply for the certificate in writing as the owner of the cultural property or as an authorised representative/representative of the owner. The competent certifying authority shall then verify:</p> <ul style="list-style-type: none"> • the prerequisites, • the amount of the costs of the certifiable measures incurred, • whether and to what extent subsidies from public funds have been approved by the authorities responsible for the preservation of monuments or archives or cultural property or are approved after the certificate has been issued.

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You will then receive a certificate, which is, among other things, a prerequisite for claiming the tax benefits as a basic decision.

In order to provide you with clarity about the content of the certificate to be expected at an early stage, the certifying authority can already give you a written assurance about the certificate to be expected. However, the assurance does not replace the certificate. It is therefore not suitable as proof when applying for tax benefits at the tax office. However, if you have a legitimate interest, you can use the assurance to apply to the tax office for binding information on the expected assessment basis of the tax benefits for a fee.

Bearbeitungsdauer

Frist There are no deadlines to be observed.

weiterführende Informationen
Hinweise

Rechtsbehelf You can appeal against the decision or refusal.

Kurztext

- Certificate for the tax office to apply for tax benefits for measures Concessions for production and conservation measures of cultural assets worthy of protection
 - Written application required
 - Applicant: Owner of the monument or authorised representative/representative of the owner
 - Responsible: certifying authority in whose area of responsibility 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 checks other tax requirements that must also be met in order for the tax benefits to be taken into account.

Ansprechpunkt Please contact the responsible monument protection authority.

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Zuständige Stelle	
Formulare	
Ursprungsportal	Apply for the issuance of a certificate for the tax office to apply for tax benefits for production and preservation measures on cultural assets worthy of protection, Ausstellung einer Bescheinigung für das Finanzamt zur Beantragung steuerlicher Vergünstigungen für Herstellungs- und Erhaltungsmaßnahmen an schutzwürdigen Kulturgütern beantragen