

99012067012000

Heruntergeladen am 15.07.2025

<https://fimportal.de/xzufi-services/136661/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99012067012000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Building renovation; application for a certificate for tax purposes
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	

Modul	Sachverhalt
Fachlich freigegeben am	31.07.2024
Fachlich freigegeben durch	Behörden und sonstige Einrichtungen
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_7h.html https://www.gesetze-im-internet.de/estg/_7h.html https://www.gesetze-im-internet.de/estg/_10f.html https://www.gesetze-im-internet.de/estg/_10f.html https://www.gesetze-im-internet.de/estg/_11b.html https://www.gesetze-im-internet.de/estg/_11b.html https://www.gesetze-bayern.de/Content/Document/BayVV_61_03_04_17_02_01_F_1018 https://www.gesetze-bayern.de/Content/Document/BayVV_61_03_04_17_02_01_F_1018 https://www.gesetze-bayern.de/Content/Document/BayKVzKG-ANL_1 https://www.gesetze-bayern.de/Content/Document/BayKVzKG-ANL_1
Teaser	For buildings located in Germany in a formally designated redevelopment area or urban development area, increased depreciation can be claimed for the production costs of modernization and maintenance measures.
Volltext	<p>The cost of maintaining and repairing buildings in designated redevelopment areas or urban development areas can be significantly reduced in some cases through tax concessions.</p> <p>In order to claim tax concessions for modernization and repair measures within redevelopment areas and urban development areas, a certificate from the municipality must be submitted to the tax authorities.</p> <p>This certificate is issued by the responsible municipality upon application. Members of the tax advisory professions can provide comprehensive advice on the details of possible tax concessions.</p> <p>Measures that lead to the construction of a new building are not subject to tax relief.</p> <p>Production costs for (construction) measures as well as subsidies from renovation or development funds must</p>

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	<p>be stated in the application.</p> <p>The production costs for modernization and repair measures less any subsidies can be deducted up to 9% in the year of production and in each of the following seven years and up to 7% in the following four years.</p> <p>In the case of properties used to generate income, maintenance expenses can be deducted over two to five years instead of in one year if the taxpayer so wishes. In the case of owner-occupied properties, the production costs can alternatively be deducted as special expenses at 9% for ten years.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • The following documents are required: Plans inventory Plans with entry of the measures Modernization or repair order or agreement Original invoices (final invoices)
Voraussetzungen	<p>The certificate can only be issued for modernization and repair measures within defined redevelopment areas and urban development areas.</p> <p>The redevelopment area or urban development area must have been formally defined and a modernization or repair order must have been issued by the municipality or a written agreement on the modernization or repair order must have been concluded between the owner and the municipality prior to the start of the construction work. If individual construction measures have already been carried out beforehand, a certificate cannot be issued.</p>
Kosten	25 to 600 EUR
Verfahrensablauf	<p>The certificate must be applied for from the responsible municipality.</p> <p>As part of the certification procedure, the responsible municipality checks whether the building is located in a formally defined redevelopment area or urban development area, whether modernization and repair measures have been carried out, the amount of expenses incurred and the extent to which subsidies from public funds have been approved.</p>

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	The certificate issued by the municipality is used for submission to the responsible tax authority for the purpose of checking the tax depreciation.
Bearbeitungsdauer	
Frist	none
weiterführende Informationen	https://www.gesetze-bayern.de/Content/Resource?path=resources%2FBayVV_61_03_04_17_02_01_F_1018_BayVV610304170201-F-1018-A1.PDF https://www.gesetze-bayern.de/Content/Resource?path=resources%2FBayVV_61_03_04_17_02_01_F_1018_BayVV610304170201-F-1018-A1.PDF
Hinweise	
Rechtsbehelf	Administrative court action
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal