99033009012000

Modul	Sachverhalt
Leistungsschlüssel	99033009012000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Monument protection; 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	10.04.2025
Fachlich freigegen durch	Bayerisches Staatsministerium für Wissenschaft und Kunst (Bavarian State Ministry of Science and the Arts)
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/__7i.html https://www.gesetze-im-internet.de/estg/__7i.html https://www.gesetze-bayern.de/Content/Document/BayDSchG-25 https://www.gesetze-bayern.de/Content/Document/BayDSchG-25 https://www.gesetze-bayern.de/Content/Document/BayKVzKG-ANL_1 https://www.gesetze-bayern.de/Content/Document/BayKVzKG-ANL_1
Teaser	Tax benefits can be claimed for the promotion of monument preservation measures. The State Office for the Preservation of Historic Monuments issues information and basic decisions in advance for the purpose of obtaining such tax concessions.
Volltext	The cost of maintaining and repairing monuments can be reduced, in some cases considerably, not only through subsidies but also through indirect financial assistance. There are a number of tax concessions available for this purpose, on which members of the tax advisory professions can provide you with comprehensive advice. In order to claim tax concessions for the protection and preservation of historical monuments, a certificate must be submitted to the tax authorities. For properties located in Bavaria, this certificate is issued exclusively by the State Office for the Preservation of Monuments.
Erforderliche Unterlagen	• Documents to be submitted:Plans of the existing buildingApproved plans with entry of the measures, building permit/authorisationProof of coordinationOriginal invoices (all partial invoices, final invoices, proof of payment)Invoice statementWritten declaration of the owner in accordance with No. 2.2 of the certification guidelines for the application of § 10g of the Income Tax Act
Voraussetzungen	The certificate can only be issued for monuments and cultural assets worthy of protection within the meaning

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	of the DSchG if the measure in question has been agreed with the monument authority (the State Office for the Preservation of Monuments) before it is carried out. Coordination with other authorities (e.g. the building permit authority) is not sufficient. Production costs for (construction) measures that serve the preservation or appropriate use of a listed building or other cultural asset worthy of protection and that are carried out in coordination with the Bavarian State Office for the Preservation of Monuments can be depreciated by up to 9% in the year of production and in the following seven years, and by up to 7% in the following four years. 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 or unoccupied properties, maintenance expenses can be depreciated at 9% for ten years in the same way as production costs. If only the listed status is to be certified (only required for submission for property tax, inheritance and gift tax assessment), no reconciliation procedure is required.
Kosten	40.00 to 650.00 EUR
Verfahrensablauf	
Bearbeitungsdauer	
Frist	There is no time limit. However, the usability of a certificate from the Bavarian State Office for the Preservation of Monuments is subject to tax law deadlines in fiscal proceedings. Information on this can be obtained from the relevant tax office.
weiterführende Informationen	https://blfd.bayern.de/information-service/denkmaleigentuemer/index.html#navtop https://blfd.bayern.de/information-service/denkmaleigentuemer/index.html#navtop http://www.stmwk.bayern.de/kunst-und-kultur/denkmalschutz.html http://www.stmwk.bayern.de/kunst-und-kultur/denkmalschutz.html
Hinweise	

Modul	Sachverhalt
Rechtsbehelf	Administrative court action
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal